Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2934913000	PHENDIMETRAZINE(INN), PHENMETRAZINE (INN) AND SUFENTANIL (INN)	9	0			
2934919000	SALTS OF AMINOREX (INN), BROTIZOLAM (INN), CLOTIAZEPAM (INN), CLOXAZOLAM (INN), DEXTROMORAMIDE (INN), PHENMETRAZINE (INN), PHENDIMETRAZINE(INN), HALOXAZOLAM (INN), KETAZOLAM (INN), MESOCARB (INN), OXAZOLAM (INN), PEMOLINE (INN) AND SUFENTANIL (INN)	0	0			
2934991000	SULTONES AND SULTAMS	0	0			
2934992000	6-AMINOPENICILLANIC ACID	0	0			
2934993000	OTHER NUCLEIC ACIDS AND THEIR SALTS	0	0			
2934994000	LEVAMISOL (INN)	0	0			
2934999000	OTHER NUCLEIC ACIDS AND THEIR SALTS, WHETHER OR NOT CHEMICALLY DEFINED; OTHER HETEROCYCLIC COMPOUNDS	0	0			
2935001000	SULPIRIDE (INN)	0	0			
2935009000	OTHER SULPHONAMIDES	0	0			
2936210000	VITAMINS A AND THEIR DERIVATIVES	0	0			
2936220000	VITAMIN B1 AND ITS DERIVATIVES	0	0			
2936230000	VITAMIN B2 AND ITS DERIVATIVES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2936240000	D- OR DL-PANTOTHENIC ACID (VITAMIN B3 OR VITAMIN B5) AND ITS DERIVATIVES	0	0			
2936250000	VITAMIN B6 AND ITS DERIVATIVES	0	0			
2936260000	VITAMIN B12 AND ITS DERIVATIVES	0	0			
2936270000	VITAMIN C AND ITS DERIVATIVES	0	0			
2936280000	VITAMIN E AND ITS DERIVATIVES	0	0			
2936291000	VITAMIN B9 AND ITS DERIVATIVES	0	0			
2936292000	VITAMIN K AND ITS DERIVATIVES	0	0			
2936293000	VITAMIN PP AND ITS DERIVATIVES	0	0			
2936299000	OTHER VITAMINS AND THEIR DERIVATIVES	0	0			
2936900000	OTHER PROVITAMINS, NATURAL OR REPRODUCED BY SYNTHESIS (INCLUDING NATURAL CONCENTRATES), DERIVATIVES THEREOF USED PRIMARILY AS VITAMINS, AND INTERMIXTURES OF THE FOREGOING, WHETHER OR NOT IN ANY SOLVENT	0	0			
2937110000	SOMATOTROPIN, ITS DERIVATIVES AND STRUCTURAL ANALOGUES	0	0			
2937120000	INSULIN AND ITS SALTS	0	0			
2937191000	OXYTOCIN (INN)	0	0			
2937199000	OTHER POLYPEPTIDE HORMONES, PROTEIN HORMONES AND GLYCOPROTEIN HORMONES, THEIR DERIVATIVES AND STRUCTURAL ANALOGUES	0	0			
2937211000	HYDROCORTISONE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2937212000	PREDNISOLONE (INN) (DEHYDROHYDROCORTISONE)	0	0			
2937219010	PREDNISONE (DEHYDROCORTISONE)	0	0			
2937219020	CORTISONE	0	0			
2937221000	BETHAMETHASONE (INN)	0	0			
2937222000	DEXAMETHASONE (INN)	0	0			
2937223000	TRIAMCINOLONE (INN)	0	0			
2937224000	FLUONCINONIDE (INN)	0	0			
2937229010	HALGENATED DERIVATIVES OF HYDROCORTISONE	0	0			
2937229090	OTHER HALOGENATED DERIVATIVES OF CORTICOSTEROIDAL HORMONES	0	0			
2937231000	PROGESTERONE (INN) AND ITS SALTS	0	0			
2937232000	OESTRIOL (FOLICULIN HYDRATE)	9	0			
2937239000	OTHER OESTROGENS AND PROGESTOGENS	0	0			
2937291000	CYPROTERONE (INN)	0	0			
2937292000	FINASTERIDE (INN)	0	0			
2937299010	CORTICOSTERONE AND ITS ESTERS	0	0			
2937299020	PREGNENOLONE (INN) AND EPOXIPREGNENOLONE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2937299030	SALTS AND ESTERS OF HYDROCORTISONE	0	0			
2937299040	DEOXYCORTICOSTERONE ACETATE (INNM); CHLOROPREDNISONE ACETATE (INNM)	9	0			
2937299090	OTHER STEROIDAL HORMONES, THEIR DERIVATIVES AND STRUCTURAL ANALOGUES	0	0			
2937310000	EPINEPHRINE (INN) (ADRENALINE)	0	0			
2937390000	OTHER CATECHOLAMINE HORMONES, THEIR DERIVATIVES AND STRUCTURAL ANALOGUES	0	0			
2937400000	AMINO-ACID DERIVATIVES	0	0			
2937500000	PROSTAGLANDINS, THROMBOXANES AND LEUKOTRIENES, THEIR DERIVATIVES AND STRUCTURAL ANALOGUES	0	0			
2937900000	OTHER HORMONES, NATURAL OR REPRODUCED BY SYNTHESIS; DERIVATIVES AND STRUCTURAL ANALOGUES THEREOF, INCLUDING CHAIN MODIFIED POLYPEPTIDES, USED PRIMARILY AS HORMONES	0	0			
2938100000	RUTOSIDE (RUTIN) AND ITS DERIVATIVES	0	0			
2938902000	SAPONINS	0	0			
2938909000	OTHER GLYCOSIDES, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES	0	0			
2939111000	CONCENTRATES OF POPPY STRAW	0	0			
2939112000	CODEINE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2939113000	DIHYDROCODEINE (INN)	0	0			
2939114000	HEROIN	9	0			
2939115000	MORPHINE	0	0			
2939116000	BUPRENORPHINE (INN), ETHYLMORPHINE, ETORPHINE (INN), HYDROCODONE (INN), HYDROMORPHONE (INN)	0	0			
2939117000	PHOLCODINE (INN), NICOMORPHINE (INN), OXYCODONE (INN), OXYMORPHONE (INN), THEBACON (INN) AND THEBAINE	0	0			
2939191000	PAPAVERINE, ITS SALTS AND DERIVATIVES	0	0			
2939199000	OTHER ALKALOIDS OF OPIUM AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2939200000	ALKALOIDS OF QUINA (CINCHONA) AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2939300000	CAFFEINE AND ITS SALTS	0	0			
2939410000	EPHEDRINE AND ITS SALTS	0	0			
2939420000	PSEUDOEPHEDRINE (INN) AND ITS SALTS	0	0			
2939430000	CATHINE (INN) AND ITS SALTS	0	0			
2939492000	DL-NOREPHIDRINE (PHENYLPROPANOLAMINE) AND ITS SALTS	0	0			
2939499000	OTHER EPHEDRINES AND THEIR SALTS	0	0			
2939510000	FENETYLLINE (INN) AND ITS SALTS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2939590000	OTHER THEOPHYLLINE AND AMINOPHYLLINE (THEOPHYLLINE-ETHYLENEDIAMINE) AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2939610000	ERGOMETRINE (INN) AND ITS SALTS	0	0			
2939620000	ERGOTAMINE (INN) AND ITS SALTS	0	0			
2939630000	LYSERGIC ACID AND ITS SALTS	9	0			
2939690000	OTHER ALKALOIDS OF RYE ERGOT AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2939911000	COCAINE; ITS SALTS, ESTERS AND OTHER DERIVATIVES	9	0			
2939912000	ECGONINE; ITS SALTS, ESTERS AND OTHER DERIVATIVES	9	0			
2939914010	METHAMPHETAMINE (INN)	9	0			
2939914020	SALTS, ESTERS AND OTHER DERIVATIVES OF METHAMPHETAMINE (INN)	0	0			
2939915010	METHAMPHETAMINE RACEMATE	9	0			
2939915020	SALTS, ESTERS AND OTHER DERIVATIVES OF METHAMPHETAMINE RACEMATE	0	0			
2939916010	LEVOMETHAMPHETAMINE	9	0			
2939916020	SALTS, ESTERS AND OTHER DERIVATIVES OF LEVOMETHAMPHETAMINE	0	0			
2939991000	SCOPOLAMINE, ITS SALTS AND DERIVATIVES	0	0			
2939999000	OTHER VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2940000000	SUGARS, CHEMICALLY PURE, OTHER THAN SUCROSE, LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE (LEVULOSE); SUGAR ETHERS, SUGAR ACETALS AND SUGAR ESTERS, AND THEIR SALTS, OTHER THAN PRODUCTS OF HEADING 2937, 2938 OR 2939	0	0			
2941101000	AMPICILLIN (INN) AND ITS SALTS	0	0			
2941102000	AMOXICILLIN (INN) AND ITS SALTS	0	0			
2941103000	OXACILLIN (INN), CLOXACILLIN (INN), DICLOXACILLIN (INN) AND THEIR SALTS	0	0			
2941104000	DERIVATIVES OF AMPICILLIN, AMOXICILLIN AND DICLOXACILLIN	0	0			
2941109000	OTHER PENICILLINS AND THEIR DERIVATIVES WITH A PENICILLANIC ACID STRUCTURE; SALTS THEREOF, OTHER THAN AMPICILLIN AND ITS SALTS, AMOXICILLIN AND ITS SALTS AND OXACILLIN, CLOXACILLIN, DICLOXACILLIN AND THEIR SALTS	0	0			
2941200000	STREPTOMYCINS AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2941301000	OXYTETRACYCLINE (ISO) (INN) AND ITS DERIVATIVES; SALTS THEREOF	0	0			
2941302000	CHLOROTETRACYCLINE AND ITS DERIVATIVES; SALTS THEREOF	0	0			
2941309000	OTHER TETRACYCLINS AND THEIR DERIVATIVES; SALTS THEREOF	0	0			
2941400000	CHLORAMPHENICOL AND ITS DERIVATIVES; SALTS THEREOF	0	0			
2941500000	ERYTHROMYCIN AND ITS DERIVATIVES; SALTS THEREOF	0	0			
2941901000	NEOMYCIN (INN) AND ITS DERIVATIVES; SALTS THEREOF	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
2941902000	ACTINOMYCIN AND ITS DERIVATIVES; SALTS THEREOF	0	0			
2941903000	BACITRACIN (INN) AND ITS DERIVATIVES; SALTS THEREOF	0	0			
2941904000	GRAMICIDIN (INN) AND ITS DERIVATIVES; SALTS THEREOF	0	0			
2941905000	TYROTHRICIN (INN)	0	0			
2941906010	CEPHALEXIN (INN)	0	0			
2941906090	DERIVATIVES AND SALTS OF CEPHALEXIN (INN)	0	0			
2941909000	OTHER ANTIBIOTICS	0	0			
2942000000	OTHER ORGANIC COMPOUNDS	0	0			
3001201000	LIVER EXTRACT	9	0			
3001202000	BILE EXTRACT	9	0			
3001209000	OTHER EXTRACTS OF GLANDS OR OTHER ORGANS OR OF THEIR SECRETIONS	9	0			
3001901000	HEPARIN AND ITS SALTS	9	0			
3001909000	GLANDS AND OTHER ORGANS FOR ORGANO-THERAPEUTIC USES, DRIED, WHETHER OR NOT POWDERED; OTHER HUMAN OR ANIMAL SUBSTANCES PREPARED FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT ELSEWHERE SPECIFIED OR INCLUDED	9	0			
3002101100	AGAINST SNAKE BITE	9	0	_		

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3002101200	AGAINST DIPTHERIA	9	0			
3002101300	AGAINST TETANUS	9	0			
3002101900	OTHER ANTISERA (SERA WITH ANTIBODIES)	9	5			
3002103100	HUMAN PLASMA AND OTHER HUMAN BLOOD FRACTIONS	9	0			
3002103200	BLOOD FRACTIONS AND MODIFIED IMMUNOLOGICAL PRODUCTS, WHETHER OR NOT OBTAINED BY MEANS OF BIOTECHNOLOGICAL PROCESSES	9	0			
3002103300	LABORATORY OR DIAGNOSTIC REAGENTS NOT DESIGNED TO BE ADMINISTERED TO PATIENTS	9	0			
3002103900	OTHER MODIFED IMMUNOLOGICAL PRODUCTS, WHETHER OR NOT OBTAINED BY MEANS OF BIOTECHNOLOGICAL PROCESSES	9	5			
3002201000	POLIOMYELITIS VACCINE	9	5			
3002202000	RABIES VACCINE	9	5			
3002203000	MEASLES VACCINE	9	5			
3002209000	OTHER VACCINES FOR HUMAN MEDICINE	9	5			
3002301000	VACCINE AGAINST FOOT-AND-MOUTH DISEASE	9	0			
3002309000	OTHER VACCINES FOR VETERINARY MEDICINE	9	0			
3002901000	CULTURES OF MICRO-ORGANISMS	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3002902000	DIAGNOSTIC REAGENTS NOT DESIGNED TO BE ADMINISTERED TO PATIENTS	9	0			
3002903000	HUMAN BLOOD	9	0			
3002904000	SAXITOXIN	9	0			
3002905000	RICIN	9	0			
3002909000	OTHER PRODUCTS OF HEADING 30.02	9	0			
3003100000	MEDICAMENTS CONTAINING PENICILLINS OR DERIVATIVES THEREOF, WITH A PENICILLANIC ACID STRUCTURE, OR STREPTOMYCINS OR THEIR DERIVATIVES, NOT PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3003200000	MEDICAMENTS CONTAINING OTHER ANTIBIOTICS, NOT PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3003310000	MEDICAMENTS CONTAINING INSULIN, NOT PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	0			
3003390000	OTHER MEDICAMENTS CONTAINING HORMONES OR OTHER PRODUCTS OF HEADING 29.37 BUT NOT CONTAINING ANTIBIOTICS AND NOT PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3003400000	MEDICAMENTS CONTAINING ALKALOIDS OR DERIVATIVES THEREOF BUT NOT CONTAINING HORMONES, OTHER PRODUCTS OF HEADING 29.37 OR ANTIBIOTICS AND NOT PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3003901000	OTHER MEDICAMENTS FOR HUMAN MEDICINE, NOT PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3003902000	OTHER MEDICAMENTS FOR VETERINARY MEDICINE, NOT PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004101000	MEDICAMENTS CONTAINING PENICILLINS OR DERIVATIVES THEREOF, WITH A PENICILLANIC ACID STRUCTURE, OR STREPTOMYCINS OR THEIR DERIVATIVES, FOR HUMAN MEDICINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	10			
3004102000	MEDICAMENTS CONTAINING PENICILLINS OR DERIVATIVES THEREOF, WITH A PENICILLANIC ACID STRUCTURE, OR STREPTOMYCINS OR THEIR DERIVATIVES, FOR VETERINARY MEDICINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004201100	MEDICAMENTS CONTAINING OTHER ANTIBIOTICS, FOR TREATING CANCER OR HIV, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004201900	MEDICAMENTS CONTAINING OTHER ANTIBIOTICS, FOR HUMAN MEDICINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	10			
3004202000	MEDICAMENTS CONTAINING OTHER ANTIBIOTICS, FOR VETERINARY MEDICINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004310000	MEDICAMENTS CONTAINING INSULIN, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3004321100	MEDICAMENTS CONTAINING CORTICOSTEROID HORMONES, THEIR DERIVATIVES AND STRUCTURAL ANALOGUES, FOR TREATING CANCER OR HIV, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004321900	MEDICAMENTS CONTAINING CORTICOSTEROID HORMONES, THEIR DERIVATIVES AND STRUCTURAL ANALOGUES, FOR HUMAN MEDICINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	10			
3004322000	MEDICAMENTS CONTAINING CORTICOSTEROID HORMONES, THEIR DERIVATIVES AND STRUCTURAL ANALOGUES, FOR VETERINARY MEDICINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004391100	OTHER MEDICAMENTS FOR TREATING CANCER OR HIV, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004391900	OTHER MEDICAMENTS FOR HUMAN MEDICINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004392000	OTHER MEDICAMENTS FOR VETERINARY MEDICINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004401100	ANAESTHETICS FOR HUMAN MEDICINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3004401200	OTHER MEDICAMENTS CONTAINING ALKALOIDS OR DERIVATIVES THEREOF BUT NOT CONTAINING HORMONES, OTHER PRODUCTS OF HEADING 29.37 OR ANTIBIOTICS, FOR TREATING CANCER OR HIV, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004401900	OTHER MEDICAMENTS CONTAINING ALKALOIDS OR DERIVATIVES THEREOF BUT NOT CONTAINING HORMONES, OTHER PRODUCTS OF HEADING 29.37 OR ANTIBIOTICS, FOR HUMAN MEDICINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004402000	MEDICAMENTS CONTAINING ALKALOIDS OR DERIVATIVES THEREOF BUT NOT CONTAINING HORMONES, OTHER PRODUCTS OF HEADING 29.37 OR ANTIBIOTICS, FOR VETERINARY MEDICINE	9	5			
3004501000	OTHER MEDICAMENTS CONTAINING VITAMINS OR OTHER PRODUCTS OF HEADING 29.36, FOR HUMAN MEDICINE	9	10			
3004502000	OTHER MEDICAMENTS CONTAINING VITAMINS OR OTHER PRODUCTS OF HEADING 29.36, FOR VETERINARY MEDICINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004901000	SYNTHETIC SUBSTITUTES FOR HUMAN PLASMA, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004902100	ANAESTHETICS, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004902200	PATCHES IMPREGNATED WITH NITROGLYCERINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3004902300	MEDICAMENTS FOR HUMAN MEDICINE, FOR PARENTERAL NUTRITION, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004902400	MEDICAMENTS FOR HUMAN MEDICINE, FOR TREATING CANCER OR HIV, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004902900	OTHER MEDICAMENTS, EXCLUDING ANESTHETICS, FOR HUMAN MEDICINE, PREPARED FOR THERAPEUTIC OR PROPHYLACTIC USES, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3004903000	OTHER MEDICAMENTS FOR VETERINARY MEDICINE, PUT UP IN MEASURED DOSES OR PACKAGED FOR RETAIL SALE	9	5			
3005101000	ADHESIVE PLASTERS AND SMALL BANDAGES	9	5			
3005109000	OTHER ADHESIVE DRESSINGS AND OTHER ARTICLES HAVING AN ADHESIVE LAYER	9	5			
3005901000	ABSORBENT COTTON	9	10			
3005902000	BANDAGES	9	7			
3005903100	GAUZES IMPREGNATED WITH PLASTER OR OTHER SUBSTANCES SUITABLE FOR TREATING FRACTURES	9	10			
3005903900	OTHER GAUZES	9	10			
3005909000	WADDING AND SIMILAR ARTICLES (FOR EXAMPLE ADHESIVE PLASTERS AND POULTICES), IMPREGNATED OR COATED WITH PHARMACEUTICAL SUBSTANCES OR PACKAGED FOR RETAIL SALE FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY PURPOSES	9	7			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3006101000	STERILE SURGICAL CATGUT AND SIMILAR STERILE SUTURE MATERIALS, FOR SURGICAL WOUND CLOSURE	9	10			
3006102000	STERILE TISSUE ADHESIVES FOR SURGICAL WOUND CLOSURE	9	10			
3006109000	STERILE LAMINARIA; STERILE ABSORBABLE SURGICAL OR DENTAL HAEMOSTATICS, WHETHER OR NOT ABSORBABLE	9	5			
3006200000	BLOOD-GROUPING REAGENTS	9	0			
3006301000	OPACIFYING PREPARATIONS CONTAINING BARIUM SULPHATE	9	0			
3006302000	OTHER OPACIFYING PREPARATIONS	9	0			
3006303000	DIAGNOSTIC REAGENTS	9	0			
3006401000	DENTAL CEMENTS AND OTHER DENTAL FILLINGS	9	5			
3006402000	BONE RECONSTRUCTION CEMENTS	9	0			
3006500000	FIRST-AID BOXES AND KITS	9	5			
3006600000	CHEMICAL CONTRACEPTIVE PREPARATIONS BASED ON HORMONES, ON OTHER PRODUCTS OF HEADING 2937 OR ON SPERMICIDES	9	5			
3006700000	GEL PREPARATIONS DESIGNED TO BE USED IN HUMAN OR VETERINARY MEDICINE AS A LUBRICANT FOR PARTS OF THE BODY FOR SURGICAL OPERATIONS OR PHYSICAL EXAMINATIONS OR AS A COUPLING AGENT BETWEEN THE BODY AND MEDICAL INSTRUMENTS	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3006910000	APPLIANCES IDENTIFIABLE FOR OSTOMY USE	9	5			
3006920000	WASTE PHARMACEUTICALS	9	10			
3101001000	SEABIRD GUANO	0	0			
3101009000	OTHER ANIMAL OR VEGETABLE FERTILIZERS, WHETHER OR NOT MIXED TOGETHER OR CHEMICALLY TREATED; FERTILIZERS PRODUCED BY THE MIXING OR CHEMICAL TREATMENT OF ANIMAL OR VEGETABLE	0	0			
3102101000	UREA CONTAINING MORE THAN 45 % BUT NO MORE THAN 46 % NITROGEN BY WEIGHT (FERTILIZER QUALITY)	0	0			
3102109000	OTHER UREA, WHETHER OR NOT IN AQUEOUS SOLUTION	0	0			
3102210000	AMMONIUM SULPHATE	0	0			
3102290000	DOUBLE SALTS AND MIXTURES OF AMMONIUM SULPHATE AND AMMONIUM NITRATE	0	0			
3102300010	AMMONIUM NITRATE, WHETHER OR NOT IN AQUEOUS SOLUTION, FOR AGRICULTURAL USE	0	0			
3102300020	AMMONIUM NITRATE, WHETHER OR NOT IN AQUEOUS SOLUTION, FOR MINING USE (ANFO GRADE)	0	0			
3102300090	OTHER AMMONIUM NITRATE, WHETHER OR NOT IN AQUEOUS SOLUTION	0	0			
3102400000	MIXTURES OF AMMONIUM NITRATE WITH CALCIUM CARBONATE OR OTHER INORGANIC NON-FERTILISING SUBSTANCES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3102500000	SODIUM NITRATE	0	0			
3102600000	DOUBLE SALTS AND MIXTURES OF CALCIUM NITRATE AND AMMONIUM NITRATE	0	0			
3102800000	MIXTURES OF UREA AND AMMONIUM NITRATE IN AQUEOUS OR AMMONIACAL SOLUTION	0	0			
3102901000	MIXTURES OF CALCIUM NITRATE AND MAGNESIUM NITRATE	0	0			
3102909000	OTHER MINERAL OR CHEMICAL FERTILIZERS, NITROGENOUS, INCLUDING MIXTURES NOT SPECIFIED IN THE FOREGOING SUBHEADINGS	0	0			
3103100000	SUPERPHOSPHATES	0	0			
3103900010	BASIC SLAG	0	0			
3103900090	OTHER MINERAL OR CHEMICAL FERTILIZERS, PHOSPHATIC	0	0			
3104201000	POTASSIUM CHLORIDE, CONTAINING NO LESS THAN 22 % BUT NO MORE THAN 62 % POTASSIUM BY WEIGHT, EXPRESSED AS POTASSIUM OXIDE (FERTILIZER QUALITY)	0	0			
3104209000	OTHER POTASSIUM CHLORIDE	0	0			
3104300000	POTASSIUM SULPHATE	0	0			
3104901000	MAGNESIUM POTASSIUM SULPHATE	0	0			
3104909010	CARNALLITE, SYLVITE AND OTHER CRUDE NATURAL POTASSIUM SALTS	0	0			
3104909090	OTHER MINERAL OR CHEMICAL FERTILIZERS, POTASSIC	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3105100000	GOODS OF THIS CHAPTER IN TABLETS OR SIMILAR FORMS OR IN PACKAGES WITH A GROSS WEIGHT NOT EXCEEDING 10 KG	0	0			
3105200000	MINERAL OR CHEMICAL FERTILIZERS CONTAINING THE THREE FERTILISING ELEMENTS NITROGEN, PHOSPHORUS AND POTASSIUM	0	0			
3105300000	DIAMMONIUM HYDROGENORTHOPHOSPHATE (DIAMMONIUM PHOSPHATE)	0	0			
3105400000	AMMONIUM DIHYDROGENORTHOPHOSPHATE (MONOAMMONIUM PHOSPHATE) AND MIXTURES THEREOF WITH DIAMMONIUM HYDROGENORTHOPHOSPHATE (DIAMMONIUM PHOSPHATE)	0	0			
3105510000	OTHER MINERAL OR CHEMICAL FERTILIZERS CONTAINING NITRATES AND PHOSPHATES	0	0			
3105590000	OTHER MINERAL OR CHEMICAL FERTILIZERS CONTAINING THE TWO FERTILISING ELEMENTS NITROGEN AND PHOSPHORUS	0	0			
3105600000	MINERAL OR CHEMICAL FERTILIZERS CONTAINING THE TWO FERTILISING ELEMENTS PHOSPHORUS AND POTASSIUM	0	0			
3105901000	SODIUM POTASSIUM NITRATE (SALTPETRE)	0	0			
3105902000	OTHER MINERAL OR CHEMICAL FERTILIZERS CONTAINING THE TWO FERTILISING ELEMENTS NITROGEN AND POTASSIUM	0	0			
3105909000	OTHER MINERAL OR CHEMICAL FERTILIZERS CONTAINING TWO OR THREE OF THE FERTILISING ELEMENTS NITROGEN, PHOSPHORUS AND POTASSIUM; OTHER FERTILIZERS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3201100000	QUEBRACHO EXTRACT	0	0			
3201200000	WATTLE EXTRACT	0	0			
3201902000	QUEBRACHO TANNIN	0	0			
3201903000	OAK OR CHESTNUT EXTRACTS	0	0			
3201909010	MANGROVE OR DIVIDIVI EXTRACTS	0	0			
3201909090	OTHER TANNING EXTRACTS OF VEGETABLE ORIGIN; TANNINS AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES	9	0			
3202100000	SYNTHETIC ORGANIC TANNING SUBSTANCES	9	5			
3202901000	ENZYMATIC PREPARATIONS FOR PRETANNING	9	5			
3202909000	INORGANIC TANNING SUBSTANCES; TANNING PREPARATIONS, WHETHER OR NOT CONTAINING NATURAL TANNING SUBSTANCES	9	5			
3203001100	COLOURING MATTER OF LOGWOOD ORIGIN	0	0			
3203001200	CHLOROPHYLLS	0	0			
3203001300	NATURAL INDIGO	0	0			
3203001400	COLOURING MATTER OF ANNATTO ORIGIN	9	5			
3203001500	COLOURING MATTER OF MARIGOLD (XANTOPHYLL) ORIGIN	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3203001600	COLOURING MATTER OF PURPLE MAIZE (ANTHOCYANIN) ORIGIN	9	5			
3203001700	COLOURING MATTER OF CURCUMA (CURCUMIN) ORIGIN	9	5			
3203001900	OTHER COLOURING MATTER OF VEGETABLE ORIGIN	9	5			
3203002100	COCHINEAL CARMINE	9	5			
3203002900	OTHER COLOURING MATTER OF ANIMAL ORIGIN	0	0			
3204110000	DISPERSE DYES AND PREPARATIONS BASED THEREON	0	0			
3204120000	ACID DYES, WHETHER OR NOT PREMETALLISED, AND PREPARATIONS BASED THEREON; MORDANT DYES AND PREPARATIONS BASED THEREON	0	0			
3204130000	BASIC DYES AND PREPARATIONS BASED THEREON	0	0			
3204140000	DIRECT DYES AND PREPARATIONS BASED THEREON	0	0			
3204151000	SYNTHETIC INDIGO	0	0			
3204159000	OTHER VAT DYES (INCLUDING THOSE USABLE IN THAT STATE DIRECTLY AS PIGMENTS) AND PREPARATIONS BASED THEREON	0	0			
3204160000	REACTIVE DYES AND PREPARATIONS BASED THEREON	0	0			
3204170000	PIGMENTS AND PREPARATIONS BASED THEREON	0	0			
3204191000	PREPARATIONS BASED ON SYNTHETIC CAROTENOIDS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3204199000	OTHER COLOURING MATTER, INCLUDING MIXTURES OF COLOURING MATTER OF TWO OR MORE OF THE SUBHEADINGS 3204.11 TO 3204.19	0	0			
3204200000	SYNTHETIC ORGANIC PRODUCTS OF A KIND USED AS FLUORESCENT BRIGHTENING AGENTS	0	0			
3204900000	OTHER SYNTHETIC ORGANIC COLOURING MATTER, WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON SYNTHETIC ORGANIC COLOURING MATTER; SYNTHETIC ORGANIC PRODUCTS OF A KIND USED AS FLOURESCENT BRIGHTENING AGENTS	0	0			
3205000000	COLOUR LAKES; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOUR LAKES	9	5			
3206110000	PIGMENTS AND PREPARATIONS BASED ON TITANIUM OXIDE, CONTAINING 80 % OR MORE TITANIUM DIOXIDE BY WEIGHT, CALCULATED ON THE DRY MATTER	0	0			
3206190000	OTHER PIGMENTS AND PREPARATIONS BASED ON TITANIUM DIOXIDE	0	0			
3206200000	PIGMENTS AND PREPARATIONS BASED ON CHROMIUM COMPOUNDS	9	10			
3206410000	ULTRAMARINE AND PREPARATIONS BASED THEREON	0	0			
3206420000	LITHOPONE AND OTHER PIGMENTS AND PREPARATIONS BASED ON ZINC SULPHIDE	0	0			
3206491000	CONCENTRATED DISPERSIONS OF OTHER PIGMENTS, IN PLASTIC, RUBBER OR OTHER MEDIA	9	5			
3206492000	PIGMENTS AND PREPARATIONS BASED ON CADMIUM COMPOUNDS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3206493000	PIGMENTS AND PREPARATIONS BASED ON HEXACYANOFERRATES (FERROCYANIDES AND FERRICYANIDES)	9	0			
3206499100	MINERAL BLACKS	0	0			
3206499900	OTHER COLOURING MATTER AND PREPARATIONS	0	0			
3206500000	INORGANIC PRODUCTS OF A KIND USED AS LUMINOPHORES	0	0			
3207100000	PREPARED PIGMENTS, PREPARED OPACIFIERS, PREPARED COLOURS AND SIMILAR PREPARATIONS	0	0			
3207201000	VITRIFIABLE ENAMELS AND GLAZES	0	0			
3207209000	ENGOBES (SLIPS) AND SIMILAR PREPARATIONS	0	0			
3207300000	LIQUID LUSTRES AND SIMILAR PREPARATIONS	9	5			
3207401000	GLASS FRIT	0	0			
3207409000	OTHER GLASS, INF THE FORM OF POWDER, GRANULES OR FLAKES	0	0			
3208100000	PAINTS AND VARNISHED BASED ON POLYESTERS	9	10			
3208200000	PAINTS AND VARNISHES BASED ON ACRYLIC OR VINYL POLYMERS DISPERSED OR DISSOLVED IN A NON-AQUEOUS MEDIUM	9	10			
3208900000	OTHER PAINTS AND VARNISHES BASED ON SYNTHETIC OR MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN A NON-AQUEOUS MEDIUM; SOLUTIONS AS DEFINED IN NOTE 4 TO THIS CHAPTER	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3209100000	PAINTS AND VARNISHES BASED ON ACRYLIC OR VINYL POLYMERS DISPERSED OR DISSOLVED IN A NON-AQUEOUS MEDIUM	9	10			
3209900000	OTHER PAINTS AND VARNISHES BASED ON SYNTHETIC OR MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN AN AQUEOUS MEDIUM;	9	10			
3210001000	ANTICORROSIVE AND ANTIFOULING MARINE COATINGS	9	10			
3210002000	WATER PIGMENTS OF A KIND USED FOR FINISHING LEATHER	0	0			
3210009000	OTHER PAINTS AND VARNISHES; PREPARED WATER PIGMENTS OF A KIND USED FOR FINISHING LEATHER	9	10			
3211000000	PREPARED DRIERS	9	10			
3212100000	STAMPING FOILS	0	0			
3212901000	PIGMENTS (INCLUDING METALLIC POWDERS AND FLAKES) DISPERSED IN NON-AQUEOUS MEDIA, IN LIQUID OR PASTE FORM, OF A KIND USED IN THE MANUFACTURE OF PAINTS	0	0			
3212902000	DYES AND OTHER COLOURING MATTER PACKAGED OR OTHERWISE PREPARED FOR RETAIL SALE	9	10			
3213101000	WATER PAINTS (PREMIXED, WATER-COLOURS)	9	10			
3213109000	OTHER COLOURS IN SETS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3213900000	OTHER ARTISTS', STUDENTS' OR SIGNBOARD PAINTERS' COLOURS, MODIFYING TINTS, AMUSEMENT COLOURS AND THE LIKE, IN TABLETS, TUBES, JARS, BOTTLES, PANS OR IN SIMILAR FORMS OR PACKINGS	9	10			
3214101000	GLAZIERS' PUTTY, GRAFTING PUTTY, RESIN CEMENTS, CAULKING COMPOUNDS AND OTHER MASTICS	9	10			
3214102000	PAINTERS' FILLINGS	9	10			
3214900000	NON-REFRACTORY SURFACING PREPARATIONS FOR FAÇADES, INDOOR WALLS, FLOORS, CEILINGS AND THE LIKE	9	10			
3215110000	BLACK PRINTING INKS	9	10			
3215190000	OTHER PRINTING INKS	9	10			
3215901000	HECTOGRAPHIC AND MIMEOGRAPHIC INKS	9	5			
3215902000	INKS FOR BALL-POINT PENS	0	0			
3215909000	OTHER WRITING OR DRAWING INKS AND OTHER INKS, WHETHER OR NOT CONCENTRATED OR SOLID	9	10			
3301120000	ESSENTIAL OILS OF ORANGE	0	0			
3301130000	ESSENTIAL OILS OF LEMON	9	5			
3301191000	ESSENTIAL OILS OF LIME	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3301199000	ESSENTIAL OILS OF OTHER CITRUS FRUIT	0	0			
3301240000	ESSENTIALS OILS OF PEPPERMINT (MENTHA PIPERITA)	0	0			
3301250000	ESSENTIAL OILS OF OTHER MINTS	0	0			
3301291000	ESSENTIAL OILS OF ANISE	0	0			
3301292000	ESSENTIAL OILS OF EUCALYPTUS	0	0			
3301293000	ESSENTIAL OILS OF LAVANDER OR OF LAVANDIN	0	0			
3301299000	OTHER ESSENTIAL OILS OTHER THAN THOSE OF CITRUS FRUIT	0	0			
3301300000	RESINOIDS	0	0			
3301901000	OTHER AROMATIC AQUEOUS DISTILLATES AND AQUEOUS SOLUTIONS OF ESSENTIAL OILS	0	0			
3301902000	EXTRACTED OLEORESINS	9	0			
3301909000	CONCENTRATES OF ESSENTIAL OILS IN FATS, IN FIXED OILS, IN WAXES OR THE LIKE, OBTAINED BY ENFLEURAGE OR MACERATION; TERPENIC BY-PRODUCTS OF THE DETERPENATION OF ESSENTIAL OILS	0	0			
3302101000	MIXTURES OF ODORIFEROUS SUBSTANCES AND MIXTURES (INCLUDING ALCOHOLIC SOLUTIONS) WITH A BASIS OF ONE OR MORE OF THESE SUBSTANCES, OF A KIND USED IN THE FOOD OR DRINK INDUSTRIES WITH AN ALCOHOLIC STRENGTH BY VOLUME EXCEEDING 0,5 % VOL	9	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3302109000	OTHER MIXTURES OF ODORIFEROUS SUBSTANCES AND MIXTURES (INCLUDING ALCOHOLIC SOLUTIONS) WITH A BASIS OF ONE OR MORE OF THESE SUBSTANCES, OF A KIND USED IN THE FOOD OR DRINK INDUSTRIES	9	5	Excluding products with a high sugar content. Products with a high sugar content are included in the SP category.		
3302900000	OTHER MIXTURES OF ODORIFEROUS SUBSTANCES AND MIXTURES (INCLUDING ALCOHOLIC SOLUTIONS) WITH A BASIS OF ONE OR MORE OF THESE SUBSTANCES, OF A KIND USED AS RAW MATERIALS IN INDUSTRY	9	5			
3303000000	PERFUMES AND TOILET WATERS	9	5			
3304100000	LIP MAKE-UP PREPARATIONS	9	5			
3304200000	EYE MAKE-UP PREPARATIONS	9	5			
3304300000	MANICURE OR PEDICURE PREPARATIONS	9	10			
3304910000	OTHER POWDERS OF BEAUTY OR MAKE-UP PREPARATIONS AND PREPARATIONS FOR THE CARE OF THE SKIN (OTHER THAN MEDICAMENTS), WHETHER OR NOT COMPRESSED	9	10			
3304990000	BEAUTY OR MAKE-UP PREPARATIONS AND PREPARATIONS FOR THE CARE OF THE SKIN (OTHER THAN MEDICAMENTS), INCLUDING SUNSCREEN OR SUN TAN PREPARATIONS	9	0			
3305100000	SHAMPOOS	9	10			
3305200000	PREPARATIONS FOR PERMANENT WAVING OR STRAIGHTENING	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3305300000	HAIR LACQUERS	9	10			
3305900000	OTHER PREPARATIONS FOR USE ON THE HAIR	9	0			
3306100000	DENTIFRICES	9	10			
3306200000	YARN USED TO CLEAN BETWEEN THE TEETH (DENTAL FLOSS) IN INDIVIDUAL RETAIL PACKAGES	9	5			
3306900000	OTHER PREPARATIONS FOR ORAL OR DENTAL HYGIENE, INCLUDING DENTURE FIXATIVE PASTES AND POWDERS; IN INDIVIDUAL RETAIL PACKAGES	9	5			
3307100000	PRE-SHAVE, SHAVING OR AFTER-SHAVE PREPARATIONS	9	5			
3307200000	PERSONAL DEODORANTS AND ANTIPERSPIRANTS	9	5			
3307300000	PERFUMED BATH SALTS AND OTHER BATH PREPARATIONS	9	5			
3307410000	'AGARBATTT' AND OTHER ODORIFEROUS PREPARATIONS THAT OPERATE BY BURNING	9	10			
3307490000	OTHER PREPARATIONS FOR PERFUMING OR DEODORISING ROOMS, INCLUDING ODIFEROUS PREPARATIONS USED DURING RELIGIOUS RITES	9	10			
3307901000	PREPARATIONS FOR CONTACT LENSES OR ARTIFICIAL EYES	9	5			
3307909000	DEPILATORIES AND OTHER PERFUMERY, COSMETIC OR TOILET PREPARATIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE	9	10			
3401110000	SOAP AND ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR USE AS TOILETRIES, INCLUDING MEDICATED PRODUCTS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3401191000	OTHER SOAP AND ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS, IN THE FORM OF BARS, CAKES, MOULDED PIECES OR SHAPES	9	10			
3401199000	OTHER SOAP AND ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS IN PAPER, WADDING, FELT AND NONWOVENS, IMPREGNATED, COATED OR COVERED WITH SOAP OR DETERGENT	9	10			
3401200000	SOAP IN OTHER FORMS	9	10			
3401300000	ORGANIC SURFACTANTS AND PREPARATIONS FOR WASHING THE SKIN, IN THE FORM OF LIQUID OR CREAM, PUT UP FOR RETAIL SALE, WHETHER OR NOT CONTAINING SOAP	9	10			
3402111000	ORGANIC, ANIONIC SURFACTANTS, FATTY ALCOHOL SULPHATES OR SULPHONATES, WHETHER OR NOT PUT UP FOR RETAIL SALE	9	5			
3402119000	OTHER ORGANIC, ANIONIC SURFACTANTS, WHETHER OR NOT PUT UP FOR RETAIL SALE	9	5			
3402121000	ORGANIC, CATIONIC SURFACTANTS, FATTY AMINE SALTS, WHETHER OR NOT PUT UP FOR RETAIL SALE	9	0			
3402129000	OTHER ORGANIC, CATIONIC SURFACTANTS, WHETHER OR NOT PUT UP FOR RETAIL SALE	9	5			
3402131000	ORGANIC NON-IONIC SURFACTANTS, OBTAINED BY CONDENSING ETHYLENE OXIDE WITH MIXTURES OF LINEAR ALCOHOLS WITH ELEVEN OR MORE CARBON ATOMS, WHETHER OR NOT PUT UP FOR RETAIL SALE	9	5			
3402139000	OTHER ORGANIC, NON-IONIC SURFACTANTS, WHETHER OR NOT PUT UP FOR RETAIL SALE	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3402191000	ALKYLBETAINE OR SULPHOBETAINE PROTEINS	9	5			
3402199000	OTHER ORGANIC SURFACTANTS, WHETHER OR NOT PUT UP FOR RETAIL SALE	9	5			
3402200000	OTHER PREPARATIONS PUT UP FOR RETAIL SALE	9	10			
3402901000	DETERGENTS FOR THE TEXTILE INDUSTRY	9	5			
3402909100	SURFACTANTS BASED ON SODIUM NONYLOXYBENZENE SULPHONATE	9	5			
3402909900	OTHER SURFACTANTS FOR WASHING AND CLEANING PREPARATIONS, WHETHER OR NOT CONTAINING SOAP, OTHER THAN THOSE OF HEADING 34.01.	9	5			
3403110000	PREPARATIONS FOR THE TREATMENT OF TEXTILE MATERIALS, LEATHER, FURSKINS OR OTHER MATERIALS, CONTAINING PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS	0	0			
3403190000	LUBRICATING PREPARATIONS (INCLUDING CUTTING-OIL PREPARATIONS, BOLT OR NUT RELEASE PREPARATIONS, ANTI-RUST OR ANTI-CORROSION PREPARATIONS AND MOULD RELEASE PREPARATIONS, BASED ON LUBRICANTS) CONTAINING PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS.	0	0			
3403910000	PREPARATIONS FOR THE TREATMENT OF TEXTILE MATERIALS, LEATHER, FURSKINS OR OTHER MATERIALS, NOT CONTAINING PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3403990000	LUBRICATING PREPARATIONS (INCLUDING CUTTING-OIL PREPARATIONS, BOLT OR NUT RELEASE PREPARATIONS, ANTI-RUST OR ANTI-CORROSION PREPARATIONS AND MOULD RELEASE PREPARATIONS, BASED ON LUBRICANTS) NOT CONTAINING PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS.	0	0			
3404200000	WAXES OF POLY(OXYETHYLENE) (POLYETHYLENE GLYCOL)	0	0			
3404903000	WAXES OF CHEMICALLY MODIFIED LIGNITE	0	0			
3404904010	WAXES OF POLYETHYLENE, ARTIFICIAL	0	0			
3404904020	WAXES OF POLYETHYLENE, PREPARED	9	5			
3404909010	OTHER ARTIFICIAL WAXES	0	0			
3404909020	OTHER PREPARED WAXES	9	10			
3405100000	POLISHES, CREAMS AND SIMILAR PREPARATIONS, FOR FOOTWEAR OR LEATHER	9	10			
3405200000	POLISHES, CREAMS AND SIMILAR PREPARATIONS, FOR THE MAINTENANCE OF WOODEN FURNITURE, FLOORS OR OTHER WOODWORK	9	10			
3405300000	POLISHES AND SIMILAR PREPARATIONS FOR COACHWORK, OTHER THAN METAL POLISHES	9	10			
3405400000	SCOURING PASTES AND POWDERS AND OTHER SCOURING PREPARATIONS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3405900000	OTHER POLISHES AND CREAMS, FOR FOOTWEAR, FURNITURE, FLOORS, COACHWORK, GLASS OR METAL SCOURING PASTES AND POWDERS AND SIMILAR PREPARATIONS (WHETHER OR NOT IN THE FORM OF PAPER, WADDING, FELT, NONWOVENS, CELLULAR PLASTICS OR CELLULAR RUBBER, IMPREGNATED, COATED OR COVERED WITH SUCH PREPARATIONS), EXCLUDING WAXES OF HEADING 34.04	9	10			
3406000000	CANDLES, TAPERS AND THE LIKE	9	10			
3407001000	MODELLING PASTES	9	10			
3407002000	"DENTAL WAX" OR "DENTAL IMPRESSION COMPOUNDS"	9	5			
3407009000	OTHER PREPARATIONS FOR USE IN DENTISTRY, WITH A BASIS OF PLASTER	9	0			
3501100000	CASEIN	0	0			
3501901000	CASEIN GLUES	9	0			
3501909000	CASEINATES AND OTHER CASEIN DERIVATIVES	0	0			
3502110000	EGG ALBUMIN, DRIED	9	3			
3502190000	OTHER EGG ALBUMINS	9	3			
3502200000	MILK ALBUMIN, INCLUDING CONCENTRATES OF TWO OR MORE WHEY PROTEINS	9	0			
3502901000	OTHER ALBUMINS	9	0			
3502909000	ALBUMINATES AND OTHER ALBUMIN DERIVATIVES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3503001000	GELATIN AND GELATIN DERIVATIVES	9	5			
3503002000	ISINGLASS; OTHER GLUES OF ANIMAL ORIGIN	0	0			
3504001000	PEPTONES AND THEIR DERIVATIVES	0	0			
3504009000	OTHER PROTEIN SUBSTANCES AND THEIR DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; HIDE POWDER, WHETHER OR NOT CHROMED	0	0			
3505100000	DEXTRINS AND OTHER MODIFIED STARCHES	9	E			*
3505200000	GLUES	9	5			
3506100000	PRODUCTS SUITABLE FOR USE AS GLUES OR ADHESIVES, PUT UP FOR RETAIL SALE AS GLUES OR ADHESIVES, NOT EXCEEDING A NET WEIGHT OF 1 KG	9	10			
3506910000	GLUES BASED ON POLYMERS OF HEADINGS 39.01 TO 39.13 OR ON RUBBER	9	10			
3506990000	OTHER PREPARED GLUES AND OTHER PREPARED ADHESIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED.	9	10			
3507100000	RENNET AND CONCENTRATES THEREOF	0	0			
3507901300	PANCREATIN	0	0			
3507901900	OTHER PANCREATIC ENZYMES AND CONCENTRATES THEREOF	0	0			
3507903000	PAPAIN	0	0			
3507904000	OTHER ENZYMES AND CONCENTRATES THEREOF	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3507905000	ENZYMATIC PREPARATIONS FOR TENDERIZING MEAT	9	0			
3507906000	ENZYMATIC PREPARATIONS FOR CLARIFYING BEVERAGES	0	0			
3507909000	OTHER ENZYMES; ENZYMATIC PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED.	0	0			
3601000000	PROPELLENT POWDERS	9	5			
3602001100	DYNAMITES	9	5			
3602001900	OTHER PREPARED EXPLOSIVES BASED ON ORGANIC NITRATE DERIVATIVES	9	5			
3602002000	PREPARED EXPLOSIVES BASED ON AMMONIUM NITRATE	9	5			
3602009000	OTHER PREPARED EXPLOSIVES, OTHER THAN PROPELLENT POWDERS	9	5			
3603001000	SAFETY FUSES	9	5			
3603002000	DETONATING FUSES	9	5			
3603003000	DETONATORS	9	5			
3603004000	PERCUSSION CAPS	9	5			
3603005000	IGNITERS	9	5			
3603006000	ELECTRIC DETONATORS	9	5			
3604100000	FIREWORKS	9	5			
3604900000	SIGNALLING FLARES, RAIN ROCKETS, FOG SIGNALS AND OTHER PYROTECHNIC ARTICLES.	9	10			
3605000000	MATCHES, OTHER THAN PYROTECHNIC ARTICLES OF HEADING 3604	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3606100000	LIQUID OR LIQUEFIED-GAS FUELS IN CONTAINERS OF A KIND USED FOR FILLING OR REFILLING CIGARETTE OR SIMILAR LIGHTERS AND OF A CAPACITY NOT EXCEEDING 300 CM3	9	0			
3606900010	FERRO-CERIUM AND OTHER PYROPHORIC ALLOYS IN ALL FORMS	0	0			
3606900090	OTHER ARTICLES OF COMBUSTIBLE MATERIALS AS SPECIFIED IN NOTE 2 TO THIS CHAPTER	9	0			
3701100000	PHOTOGRAPHIC PLATES AND FILM IN THE FLAT, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, FOR X RAYS	9	0			
3701200000	INSTANT PRINT FILM IN THE FLAT, SENSITISED, UNEXPOSED, WHETHER OR NOT IN PACKS	9	0			
3701301000	METALLIC PLATES FOR GRAPHIC ARTS WITH ANY SIDE EXCEEDING 255 MM	0	0			
3701309000	OTHER PLATES AND FILM IN THE FLAT, WITH ANY SIDE EXCEEDING 255 MM	0	0			
3701910000	PLATES AND FILM IN THE FLAT FOR COLOUR PHOTOGRAPHY (POLYCHROME), SENSITISED AND UNEXPOSED	0	0			
3701990000	OTHER PHOTOGRAPHIC PLATES AND FILM IN THE FLAT, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES	0	0			
3702100000	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, FOR X RAYS	9	0			
3702310000	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, WITHOUT SPROCKET HOLES, OF A WIDTH NOT EXCEEDING 105 MM, FOR COLOUR PHOTOGRAPHY (POLYCHROME)	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3702320000	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, WITHOUT SPROCKET HOLES, OF A WIDTH NOT EXCEEDING 105 MM, WITH SILVER HALIDE EMULSION	9	0			
3702390000	OTHER PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, WITHOUT SPROCKET HOLES, OF A WIDTH NOT EXCEEDING 105 MM	9	0			
3702410000	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, WITHOUT SPROCKET HOLES, OF A WIDTH EXCEEDING 610 MM AND LENGTH EXCEEDING 200 M, FOR COLOUR PHOTOGRAPHY (POLYCHROME)	9	0			
3702420000	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, WITHOUT SPROCKET HOLES, OF A WIDTH EXCEEDING 610 MM AND LENGTH EXCEEDING 200 M, OTHER THAN FOR COLOUR PHOTOGRAPHY	9	0			
3702430000	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, WITHOUT SPROCKET HOLES, OF A WIDTH EXCEEDING 610 MM AND LENGTH NOT EXCEEDING 200 M	9	0			
3702440000	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, WITHOUT SPROCKET HOLES, OF A WIDTH EXCEEDING 105 MM BUT NOT EXCEEDING 610 MM	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3702510000	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, FOR COLOUR PHOTOGRAPHY (POLYCHROME), OF A WIDTH NOT EXCEEDING 16 MM AND LENGTH NOT EXCEEDING 14 M	9	0			
3702520000	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, FOR COLOUR PHOTOGRAPHY (POLYCHROME), OF A WIDTH NOT EXCEEDING 16 MM AND LENGTH EXCEEDING 14 M	9	0			
3702530000	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, FOR COLOUR PHOTOGRAPHY (POLYCHROME), OF A WIDTH EXCEEDING 16 MM BUT NOT EXCEEDING 35 MM AND OF A LENGTH NOT EXCEEDING 30 M, FOR SLIDES	9	0			
3702540000	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, FOR COLOUR PHOTOGRAPHY (POLYCHROME), OF A WIDTH EXCEEDING 16 MM BUT NOT EXCEEDING 35 MM AND OF A LENGTH NOT EXCEEDING 30 M, OTHER THAN FOR SLIDES	9	0			
3702550000	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, FOR COLOUR PHOTOGRAPHY (POLYCHROME), OF A WIDTH EXCEEDING 16 MM BUT NOT EXCEEDING 35 MM AND OF A LENGTH EXCEEDING 30 M	9	0			
3702560000	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, FOR COLOUR PHOTOGRAPHY (POLYCHROME), OF A WIDTH EXCEEDING 35 MM	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3702910000	OTHER PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, OF A WIDTH NOT EXCEEDING 16 MM	9	0			
3702930000	OTHER PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, OF A WIDTH EXCEEDING 16 MM BUT NOT EXCEEDING 35 MM AND OF A LENGTH NOT EXCEEDING 30 M	9	0			
3702940000	OTHER PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, OF A WIDTH EXCEEDING 16 MM BUT NOT EXCEEDING 35 MM AND OF A LENGTH EXCEEDING 30 M	9	0			
3702950000	OTHER PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES, OF A WIDTH EXCEEDING 35 MM	9	0			
3703100000	PHOTOGRAPHIC PAPER, PAPERBOARD OR TEXTILES, SENSITISED, UNEXPOSED, IN ROLLS OF A WIDTH EXCEEDING 610 MM	9	0			
3703200000	OTHER PAPER, PAPERBOARD AND TEXTILES, SENSITISED AND UNEXPOSED, FOR COLOUR PHOTOGRAPHY (POLYCHROME)	9	0			
3703900000	OTHER PHOTOGRAPHIC PAPER, PAPERBOARD AND TEXTILES, SENSITISED, UNEXPOSED	9	0			
3704000000	PHOTOGRAPHIC PLATES, FILM, PAPER, PAPERBOARD AND TEXTILES, EXPOSED BUT NOT DEVELOPED	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3705100000	PHOTOGRAPHIC PLATES AND FILM, EXPOSED AND DEVELOPED, FOR OFFSET REPRODUCTION	0	0			
3705900000	OTHER PHOTOGRAPHIC PLATES AND FILM, EXPOSED AND DEVELOPED, OTHER THAN CINEMATOGRAPHIC FILM	9	0			
3706100000	CINEMATOGRAPHIC FILM, EXPOSED AND DEVELOPED, WHETHER OR NOT INCORPORATING SOUNDTRACK OR CONSISTING ONLY OF SOUNDTRACK, OF A WIDTH OF 35 MM OR MORE	9	0			
3706900000	OTHER CINEMATOGRAPHIC FILM, EXPOSED AND DEVELOPED, WHETHER OR NOT INCORPORATING SOUNDTRACK OR CONSISTING ONLY OF SOUNDTRACK	9	0			
3707100000	SENSITIZING EMULSIONS	9	0			
3707900000	CHEMICAL PREPARATIONS FOR PHOTOGRAPHIC USES OTHER THAN VARNISHES, GLUES, ADHESIVES AND SIMILAR PREPARATIONS; UNMIXED PRODUCTS FOR PHOTOGRAPHIC USES, PUT UP IN MEASURED PORTIONS OR PUT UP FOR RETAIL SALE IN A FORM READY FOR USE	9	5			
3801100000	ARTIFICIAL GRAPHITE	0	0			
3801200000	COLLOIDAL OR SEMI-COLLOIDAL GRAPHITE	0	0			
3801300000	CARBONACEOUS PASTES FOR ELECTRODES AND SIMILAR PASTES FOR FURNACE LININGS	0	0			
3801900000	OTHER PREPARATIONS BASED ON GRAPHITE OR OTHER CARBON IN THE FORM OF PASTES, BLOCKS, PLATES OR OTHER SEMI-MANUFACTURES	0	0			
3802100000	ACTIVATED CARBON	0	0			
3802901000	SILICEOUS FOSSIL MEALS (FOR EXAMPLE: KIESELGUHR, TRIPOLITE AND DIATOMITE), ACTIVATED	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3802902000	ANIMAL BLACK, INCLUDING SPENT ANIMAL BLACK	0	0			
3802909000	OTHER ACTIVATED NATURAL MINERAL PRODUCTS	9	0			
3803000000	TALL OIL, WHETHER OR NOT REFINED	0	0			
3804001000	LIGNIN SULPHITES	0	0			
3804009000	RESIDUAL LYES FROM THE MANUFACTURE OF WOOD PULP, WHETHER OR NOT CONCENTRATED, DESUGARED OR CHEMICALLY TREATED, INCLUDING LIGNIN SULPHONATES, BUT EXCLUDING TALL OIL OF HEADING 38.03	9	0			
3805100000	GUM, WOOD OR SULPHATE TURPENTINE OILS	0	0			
3805901000	PINE OIL	0	0			
3805909000	OTHER TERPENIC OILS PRODUCED BY THE DISTILLATION OR OTHER TREATMENT OF CONIFEROUS WOODS; CRUDE DIPENTENE; SULPHITE TURPENTINE AND OTHER CRUDE PARA-CYMENE	0	0			
3806100000	ROSIN AND RESIN ACIDS	0	0			
3806200000	SALTS OF ROSIN, OF RESIN ACIDS OR OF DERIVATIVES OF ROSIN OR RESIN ACIDS, OTHER THAN SALTS OF ROSIN ADDUCTS	9	5			
3806300000	ESTER GUMS	0	0			
3806903000	ROSIN SPIRIT AND ROSIN OILS	0	0			
3806904000	RUN GUMS	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3806909000	DERIVATIVES OF ROSIN OR RESIN ACIDS	0	0			
3807000000	WOOD TAR; WOOD TAR OILS; WOOD CREOSOTE; WOOD NAPHTHA; VEGETABLE PITCH; BREWERS PITCH AND SIMILAR PREPARATIONS BASED ON ROSIN, RESIN ACIDS OR ON VEGETABLE PITCH	0	0			
3808500010	INSECTICIDES PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS ARTICLES	0	0			
3808500020	OTHER INSECTICIDES EXCEPT PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS ARTICLES	0	0			
3808500090	OTHER GOODS SPECIFIED IN SUBHEADING NOTE 1 TO THIS CHAPTER	0	0			
3808911100	INSECTICIDES PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS ARTICLES, CONTAINING PERMETHRIN OR CYPERMETHRIN OR OTHER SYNTHETIC PYRETHRUM SUBSTITUTES	0	0			
3808911200	INSECTICIDES PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS ARTICLES, BASED ON METHYL BROMIDE	0	0			
3808911900	OTHER INSECTICIDES PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS ARTICLES	0	0			
3808919100	INSECTICIDES BASED ON PYRETHRUM	0	0			
3808919200	INSECTICIDES BASED ON PYRETHRUM OR CYPERMETHRIN OR OTHER SYNTHETIC PYRETHRUM SUBSTITUTES	0	0			
3808919300	INSECTICIDES BASED ON CARBOFURAN	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3808919400	INSECTICIDES BASED ON DIMETHOATE	0	0			
3808919910	INSECTICIDES BASED ON METHYL BROMIDE	0	0			
3808919990	OTHER INSECTICIDES OTHER THAN THOSE PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS ARTICLES	0	0			
3808921000	FUNGICIDES PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS ARTICLES	0	0			
3808929100	FUNGICIDES WITH A BASIS OF COPPER COMPOUNDS, OTHERWISE PRESENTED	0	0			
3808929200	FUNGICIDES WITH A BASIS OF PYRAZOFOS, BUTACHLOR OR ALACHLOR, OTHERWISE PRESENTED	0	0			
3808929900	OTHER FUNGICIDES, OTHERWISE PRESENTED	0	0			
3808931000	HERBICIDES, ANTI-SPROUTING PRODUCTS AND PLANT-GROWTH REGULATORS, PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS ARTICLES	0	0			
3808939000	OTHER HERBICIDES, ANTI-SPROUTING PRODUCTS AND PLANT-GROWTH REGULATORS	0	0			
3808941000	DISINFECTANTS PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS ARTICLES	0	0			
3808949000	OTHER DISINFECTANTS	0	0			
3808991000	RODENTICIDES PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS ARTICLES	0	0			
3808999000	RODENTICIDES EXCLUDING THOSE PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS ARTICLES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3809100000	FINISHING AGENTS, DYE CARRIERS TO ACCELERATE THE DYEING OR FIXING OF DYESTUFFS AND OTHER PRODUCTS AND PREPARATIONS (FOR EXAMPLE, DRESSINGS AND MORDANTS), WITH A BASIS OF AMYLACEOUS SUBSTANCES, OF A KIND USED IN THE TEXTILE, PAPER, LEATHER OR LIKE INDUSTRIES	9	5			
3809910000	OTHER FINISHING AGENTS, DYE CARRIERS TO ACCELERATE THE DYEING OR FIXING OF DYESTUFFS AND OTHER PRODUCTS AND PREPARATIONS (FOR EXAMPLE, DRESSINGS AND MORDANTS), OF A KIND USED IN THE TEXTILE OR LIKE INDUSTRIES	9	5			
3809920000	OTHER FINISHING AGENTS, DYE CARRIERS TO ACCELERATE THE DYEING OR FIXING OF DYESTUFFS AND OTHER PRODUCTS AND PREPARATIONS (FOR EXAMPLE, DRESSINGS AND MORDANTS), OF A KIND USED IN THE PAPER OR LIKE INDUSTRIES	9	10			
3809930000	OTHER FINISHING AGENTS, DYE CARRIERS TO ACCELERATE THE DYEING OR FIXING OF DYESTUFFS AND OTHER PRODUCTS AND PREPARATIONS (FOR EXAMPLE, DRESSINGS AND MORDANTS), OF A KIND USED IN THE LEATHER OR LIKE INDUSTRIES	9	10			
3810101000	PICKLING PREPARATIONS FOR METAL SURFACES	0	0			
3810102000	SOLDERING, BRAZING OR WELDING POWDERS AND PASTES BASED ON TIN, LEAD OR ANTIMONY ALLOYS	0	0			
3810109000	OTHER SOLDERING, BRAZING OR WELDING POWDERS AND PASTES CONSISTING OF METAL AND OTHER MATERIALS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3810901000	FLUXES AND OTHER AUXILIARY PREPARATIONS FOR SOLDERING, BRAZING OR WELDING	0	0			
3810902000	PREPARATIONS OF A KIND USED AS CORES OR COATINGS FOR WELDING ELECTRODES OR RODS	0	0			
3811110000	ANTI-KNOCK PREPARATIONS BASED ON LEAD COMPOUNDS	0	0			
3811190000	OTHER ANTI-KNOCK PREPARATIONS	0	0			
3811211000	VISCOSITY IMPROVERS, WHETHER OR NOT MIXED WITH OTHER ADDITIVES	0	0			
3811212000	DETERGENTS AND DISPERSANTS, WHETHER OR NOT MIXED WITH OTHER ADDITIVES, OTHER THAN VISCOSITY IMPROVERS	0	0			
3811219000	OTHER ADDITIVES FOR LUBRICATING OILS, CONTAINING PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS	9	5			
3811290000	OTHER ADDITIVES FOR LUBRICATING OILS	9	5			
3811900000	OXIDATION INHIBITORS, GUM INHIBITORS, ANTI-CORROSIVE PREPARATIONS AND OTHER PREPARED ADDITIVES, EXCLUDING ADDITIVES FOR LUBRICATING OILS.	0	0			
3812100000	PREPARED RUBBER ACCELERATORS	0	0			
3812200000	COMPOUND PLASTICISERS FOR RUBBER OR PLASTICS	0	0			
3812301000	ANTI-OXIDISING PREPARATIONS	0	0			
3812309000	OTHER COMPOUND STABILISERS FOR RUBBER OR PLASTICS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3813001100	PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS, WITH A BASIS OF HALOGENATED DERIVATIVES OF ACYCLIC HYDROCARBONS CONTAINING TWO OR MORE DIFFERENT HALOGENS, OR MIXTURES CONTAINING THESE PRODUCTS	9	5			
3813001900	OTHER PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS	9	5			
3813002000	CHARGED FIRE-EXTINGUISHING GRENADES	9	5			
3814000000	ORGANIC COMPOSITE SOLVENTS AND THINNERS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED PAINT OR VARNISH REMOVERS	9	5			
3815110000	SUPPORTED CATALYSTS WITH NICKEL OR NICKEL COMPOUNDS AS THE ACTIVE SUBSTANCE	0	0			
3815120000	SUPPORTED CATALYSTS WITH PRECIOUS METAL OR PRECIOUS METAL COMPOUNDS AS THE ACTIVE SUBSTANCE	0	0			
3815191000	SUPPORTED CATALYSTS WITH TITANIUM OR TITANIUM COMPOUNDS AS THE ACTIVE SUBSTANCE	0	0			
3815199000	OTHER SUPPORTED CATALYSTS	0	0			
3815900000	OTHER REACTION INITIATORS, REACTION ACCELERATORS AND CATALYTIC PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED.	0	0			
3816000000	REFRACTORY CEMENTS, MORTARS, CONCRETES AND SIMILAR COMPOSITIONS, OTHER THAN PRODUCTS OF HEADING 38.01	0	0			
3817001000	DODECYLBENZENE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3817002000	MIXED ALKYLANAPHTHALENES	0	0			
3817009010	TRIDECYLBENZENE	9	0			
3817009090	OTHER MIXED ALKYLBENZENES OTHER THAN THOSE OF HEADINGS 27.07 OR 29.02.	0	0			
3818000000	CHEMICAL ELEMENTS DOPED FOR USE IN ELECTRONICS, IN THE FORM OF DISCS, WAFERS OR SIMILAR FORMS; CHEMICAL COMPOUNDS DOPED FOR USE IN ELECTRONICS	0	0			
3819000000	HYDRAULIC BRAKE FLUIDS AND OTHER PREPARED LIQUIDS FOR HYDRAULIC TRANSMISSION, NOT CONTAINING OR CONTAINING LESS THAN 70 % BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS	9	5			
3820000000	ANTI-FREEZING PREPARATIONS AND PREPARED DE-ICING FLUIDS	0	0			
3821000010	PREPARED CULTURE MEDIA FOR THE DEVELOPMENT OR MAINTENANCE OF MICRO-ORGANISMS (INCLUDING VIRUSES AND THE LIKE)	0	0			
3821000020	PREPARED CULTURE MEDIA FOR THE DEVELOPMENT OR MAINTENANCE OF PLANT, HUMAN OR ANIMAL CELLS	0	0			
3822003000	CERTIFIED REFERENCE MATERIALS	0	0			
3822009000	DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING, PREPARED DIAGNOSTIC OR LABORATORY REAGENTS WHETHER OR NOT ON A BACKING, OTHER THAN THOSE OF HEADING 30.02 OR 30.06	0	0			
3823110000	STEARIC ACID	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3823120000	OLEIC ACID	9	5			
3823130000	TALL OIL FATTY ACIDS	9	5			
3823190000	OTHER INDUSTRIAL MONOCARBOXYLIC FATTY ACIDS; ACID OILS FROM REFINING	0	0			
3823701000	LAURYL ALCOHOL	0	0			
3823702000	CETYL ALCOHOL	0	0			
3823703000	STEARYL ALCOHOL	0	0			
3823709000	OTHER INDUSTRIAL FATTY ALCOHOLS	0	0			
3824100000	PREPARED BINDERS FOR FOUNDRY MOULDS OR CORES	0	0			
3824300000	NON-AGGLOMERATED METAL CARBIDES MIXED TOGETHER OR WITH METALLIC BINDERS	0	0			
3824400000	PREPARED ADDITIVES FOR CEMENTS, MORTARS OR CONCRETES	9	10			
3824500000	NON-REFRACTORY MORTARS AND CONCRETES	9	5			
3824600000	SORBITOL OTHER THAN THAT OF SUBHEADING 29.05.44	0	Е			
3824710010	MIXTURES CONTAINING PERFLUOROCARBONS	9	0			
3824710090	OTHER MIXTURES CONTAINING CHLOROFLUOROCARBONS (CFCS), WHETHER OR NOT CONTAINING HYDROCHLOROFLUOROCARBONS (HCFCS), OR HYDROFLUOROCARBONS (HFCS)	0	0			
3824720000	MIXTURES CONTAINING BROMOCHLORODIFLUOROMETHANE, BROMOTRIFLUOROMETHANE OR DIBROMO-TETRAFLUOROETHANES	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3824730000	MIXTURES CONTAINING HYDROBROMOFLUOROCARBONS (HBFCS)	0	0			
3824740000	MIXTURES CONTAINING HYDROCHLOROFLUOROCARBONS (HCFCS), WHETHER OR NOT CONTAINING PERFLUOROCARBONS (PFCS) OR HYDROFLUOROCARBONS (HFCS), BUT NOT CONTAINING CHLOROFLUOROCARBONS (CFCS)	0	0			
3824750000	MIXTURES CONTAINING CARBON TETRACHLORIDE	0	0			
3824760000	MIXTURES CONTAINING 1,1,1-TRICHLOROETHANE (METHYL CHLOROFORM)	0	0			
3824770000	MIXTURES CONTAINING BROMOMETHANE (METHYL BROMIDE) OR BROMOCHLOROMETHANE	0	0			
3824780000	MIXTURES CONTAINING PERFLUOROCARBONS (PFCS) OR HYDROFLUOROCARBONS (HFCS), BUT NOT CONTAINING CHLOROFLUOROCARBONS (CFCS) OR HYDROCHLOROFLUOROCARBONS (HCFCS)	0	0			
3824790010	MIXTURES CONTAINING ACYCLIC HYDROCARBONS PERHALOGENATED ONLY WITH FLUORINE AND CHLORINE	9	5			
3824790020	OTHER MIXTURES CONTAINING PERHALOGENATED DERIVATIVES OF ACYCLIC HYDROCARBONS CONTAINING TWO OR MORE DIFFERENT HALOGENS	9	5			
3824790090	OTHER MIXTURES CONTAINING HALOGENATED DERIVATIVES OF METHANE, ETHANE OR PROPANE	0	0			
3824810000	MIXTURES AND PREPARATIONS CONTAINING OXIRANE (ETHYLENE OXIDE)	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3824820000	MIXTURES AND PREPARATIONS CONTAINING POLYCHLORINATED BIPHENYLS (PCBS), POLYCHLORINATED TERPHENYLS (PCTS) OR POLYBROMINATED BIPHENYLS (PBBS)	0	0			
3824830000	MIXTURES AND PREPARATIONS CONTAINING TRIS(2,3-DIBROMOPROPYL) PHOSPHATE	0	0			
3824901000	PETROLEUM SULPHONATES	0	0			
3824902100	CHLOROPARAFFINS	0	0			
3824902200	MIXED LOW MOLECULAR WEIGHT POLYETHYLENE GLYCOLS	0	0			
3824903100	ANTI-SCALING PREPARATIONS	0	0			
3824903200	PREPARATIONS FOR CLARIFYING WINES AND OTHER LIQUIDS	0	0			
3824904000	FUSIBLE CERAMIC FIRING TESTERS; SODA-LIME; HYDRATED SILICA GEL; COPYING PASTES WITH A BASIS OF GELATINE	0	0			
3824905000	NAPHTHENIC ACIDS, THEIR WATER-INSOLUBLE SALTS AND THEIR ESTERS	9	5			
3824906000	PREPARATIONS FOR WELL-PERFORATING FLUIDS	0	0			
3824907000	PREPARATIONS FOR CONCENTRATING MINERALS, OTHER THAN THOSE CONTAINING XANTHATES	0	0			
3824908000	ANABOLICS; MIXTURES OF SODIUM SULPHATE AND SODIUM CHROMATE	0	0			
3824909100	MANEB, ZINEB, MANCOZEB	0	0			
3824909200	FERRITES WITH AGGLOMERANTS, IN POWDER OR GRANULES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3824909300	ION EXCHANGERS	0	0			
3824909400	COMPOUND HARDENERS	0	0			
3824909500	PHOSPHORIC ACID, NOT ISOLATED, WHETHER OR NOT CONCENTRATED, OF A P2O5 CONTENT NOT EXCEEDING 54 %	0	0			
3824909600	CORRECTING FLUIDS PUT UP IN PACKINGS FOR RETAIL SALE	9	5			
3824909700	PROPINEB	0	0			
3824909800	GREY OXIDE OR BLACK OXIDE PREPARATIONS FOR THE MANUFACTURE OF ACCUMULATOR PLATES	0	0			
3824909911	MIXTURES CONSISTING MAINLY OF O-ALKYL ( <c10,including (methyl,="" alkyl="" cycloalkyl)="" ethyl,="" isopropyl)="" n-propyl="" or="" phosphonofluoridates<="" td=""><td>0</td><td>0</td><td></td><td></td><td></td></c10,including>	0	0			
3824909912	MIXTURES CONSISTING MAINLY OF O-ALKYL ( <c10, (methyl,="" cycloalkyl)="" ethyl,="" including="" isopropyl)="" n,n-dialkyl="" npropyl="" or="" phosphoramidocyanidates<="" td=""><td>9</td><td>10</td><td></td><td></td><td></td></c10,>	9	10			
3824909913	MIXTURES CONSISTING MAINLY OF ALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) PHOSPHONYL DIFLUORIDES	9	10			
3824909914	MIXTURES CONSISTING MAINLY OF N,N-DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) PHOSPHORAMIDIC DIHALIDES	9	10			
3824909915	MIXTURES CONSISTING MAINLY OF DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) N,N-DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) PHOSPHORAMIDATES	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3824909920	MIXTURES CONSISTING MAINLY OF [S-2-(DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) AMINO)ETHYL] HYDROGEN ALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) PHOSPHONOTHIOATES AND THEIR O-ALKYL (< C10, INCLUDING CYCLOALKYL) ESTERS	9	10			
3824909930	MIXTURES CONSISTING MAINLY OF [O-2-(DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) AMINO)ETHYL] HYDROGEN ALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) PHOSPHONITES AND THEIR O-ALKYL (< C10, INCLUDING CYCLOALKYL) ESTERS	9	10			
3824909941	MIXTURES CONSISTING MAINLY OF N,N-DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) 2-CHLOROETHYLAMINES OR THEIR PROTONATED SALTS	9	10			
3824909942	MIXTURES CONSISTING MAINLY OF N,N-DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) AMINOETHANE-2-THIOLS OR THEIR PROTONATED SALTS	9	10			
3824909951	MIXTURES CONSISTING MAINLY OF N,N-DIMETHYL-2-AMINOETHANOLS OR N,N-DIETHYL-2-AMINOETHANOLS OR THEIR PROTONATED SALTS	9	10			
3824909959	OTHER MIXTURES CONSISTING MAINLY OF N,N-DIALKYL (METHYL, ETHYL, N-PROPYL OR ISOPROPYL) AMINOETHANE-2-THIOLS OR THEIR PROTONATED SALTS	0	0			
3824909960	OTHER MIXTURES CONSISTING MAINLY OF CHEMICALS CONTAINING A PHOSPHOROUS ATOM TO WHICH IS BONDED ONE METHYL, ETHYL, N-PROPYL OR ISOPROPYL GROUP BUT NOT FURTHER CARBON ATOMS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3824909971	MIXTURES CONTAINING ACYCLIC HYDROCARBONS PERHALOGENATED ONLY WITH FLUORINE AND CHLORINE	9	10			
3824909979	OTHER MIXTURES CONTAINING PERHALOGENATED DERIVATIVES OF ACYCLIC HYDROCARBONS CONTAINING TWO OR MORE DIFFERENT HALOGENS, OTHER THAN MIXTURES CONTAINING HALOGENATED DERIVATIVES OF METHANE, ETHANE OR PROPANE	9	10			
3824909991	FUSEL OIL; DIPPEL'S OIL	0	0			
3824909999	OTHER CHEMICAL PRODUCTS AND PREPARATIONS OF THE CHEMICAL OR ALLIED INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED.	0	0			
3825100000	MUNICIPAL WASTE	9	5			
3825200000	SEWAGE SLUDGE	9	5			
3825300000	CLINICAL WASTE	9	5			
3825410000	HALOGENATED	9	5			
3825490000	OTHER WASTE ORGANIC SOLVENTS	9	5			
3825500000	WASTES OF METAL PICKLING LIQUORS, HYDRAULIC FLUIDS, BRAKE FLUIDS AND ANTI-FREEZE FLUIDS	9	5			
3825610000	OTHER WASTES FROM CHEMICAL OR ALLIED INDUSTRIES, MAINLY CONTAINING ORGANIC CONSTITUENTS	9	5			
3825690000	OTHER WASTES FROM CHEMICAL OR ALLIED INDUSTRIES	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3825900000	OTHER WASTES FROM CHEMICAL OR ALLIED INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED; OTHER WASTES SPECIFIED IN NOTE 6 TO THIS CHAPTER.	9	5			
3901100000	POLYETHYLENE HAVING A SPECIFIC GRAVITY OF LESS THAN 0.94, IN PRIMARY FORMS	0	0			
3901200000	POLYETHYLENE HAVING A SPECIFIC GRAVITY OF 0.94 OR MORE, IN PRIMARY FORMS	0	0			
3901300000	ETHYLENE-VINYL ACETATE COPOLYMERS, IN PRIMARY FORMS	0	0			
3901901000	COPOLYMERS OF ETHYLENE WITH OTHER OLEFINS, IN PRIMARY FORMS	0	0			
3901909000	OTHER POLYMERS OF ETHYLENE, IN PRIMARY FORMS	0	0			
3902100000	POLYPROPYLENE, IN PRIMARY FORMS	0	0			
3902200000	POLYISOBUTYLENE, IN PRIMARY FORMS	0	0			
3902300000	PROPYLENE COPOLYMERS, IN PRIMARY FORMS	0	0			
3902900000	OTHER POLYMERS OF PROPYLENE OR OF OTHER OLEFINS, IN PRIMARY FORMS	0	0			
3903110000	EXPANSIBLE POLYSTYRENE, IN PRIMARY FORMS	0	0			
3903190000	OTHER POLYSTYRENE, IN PRIMARY FORMS	0	0			
3903200000	STYRENE-ACRYLONITRILE (SAN) COPOLYMERS, IN PRIMARY FORMS	0	0			
3903300000	ACRYLONITRILE-BUTADIENE-STYRENE (ABS) COPOLYMERS, IN PRIMARY FORMS	0	0			
3903900000	OTHER POLYMERS OF STYRENE IN PRIMARY FORMS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3904101000	POLY(VINYL CHLORIDE), NOT MIXED WITH ANY OTHER SUBSTANCES, OBTAINED BY EMULSION POLYMERIZATION, IN PRIMARY FORMS	0	0			
3904102000	POLY(VINYL CHLORIDE), NOT MIXED WITH ANY OTHER SUBSTANCES, OBTAINED BY SUSPENSION POLYMERIZATION, IN PRIMARY FORMS	0	0			
3904109000	OTHER POLY(VINYL CHLORIDE), NOT MIXED WITH ANY OTHER SUBSTANCES, IN PRIMARY FORMS	0	0			
3904210000	OTHER NON-PLASTICISED POLY(VINYL CHLORIDE), IN PRIMARY FORMS	9	10			
3904220000	OTHER PLASTICISED POLY(VINYL CHLORIDE), IN PRIMARY FORMS	9	10			
3904301000	VINYL CHLORIDE-VINYL ACETATE COPOLYMERS, NOT MIXED WITH ANY OTHER SUBSTANCES, IN PRIMARY FORMS	0	0			
3904309000	OTHER VINYL CHLORIDE-VINYL ACETATE COPOLYMERS, IN PRIMARY FORMS	0	0			
3904400000	OTHER VINYL CHLORIDE COPOLYMERS, IN PRIMARY FORMS	0	0			
3904500000	VINYLIDENE CHLORIDE POLYMERS, IN PRIMARY FORMS	0	0			
3904610000	POLYTETRAFLUOROETHYLENE, IN PRIMARY FORMS	0	0			
3904690000	OTHER FLUOROPOLYMERS, IN PRIMARY FORMS	0	0			
3904900000	OTHER POLYMERS OF VINYL CHLORIDE OR OF OTHER HALOGENATED OLEFINS, IN PRIMARY FORMS	0	0			
3905120000	POLY(VINYL ACETATE), IN AQUEOUS DISPERSION, IN PRIMARY FORMS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3905190000	OTHER POLY(VINYL ACETATE), IN PRIMARY FORMS	0	0			
3905210000	VINYL ACETATE COPOLYMERS, IN AQUEOUS DISPERSION, IN PRIMARY FORMS	9	10			
3905290000	OTHER VINYL ACETATE COPOLYMERS, IN PRIMARY FORMS	9	5			
3905300000	POLY(VINYL ALCOHOL), WHETHER OR NOT CONTAINING UNHYDROLYSED ACETATE GROUPS, IN PRIMARY FORMS	0	0			
3905910000	COPOLYMERS, IN PRIMARY FORMS	0	0			
3905991000	POLYVINYLBUTYRAL, IN PRIMARY FORMS	0	0			
3905992000	POLYVINYLPYRROLIDONE, IN PRIMARY FORMS	0	0			
3905999000	OTHER POLYMERS OF VINYL ACETATE OR OF OTHER VINYL ESTERS, IN PRIMARY FORMS; OTHER VINYL POLYMERS, IN PRIMARY FORMS	0	0			
3906100000	POLY(METHYL METHACRYLATE), IN PRIMARY FORMS	0	0			
3906901000	POLYACRYLONITRILE, IN PRIMARY FORMS	0	0			
3906902100	SODIUM POLYACRYLATE, CAPABLE OF ABSORBING 1 % BY WEIGHT OF AN AQUEOUS SOLUTION OF SODIUM CHLORIDE TWENTY OR MORE TIMES ITS OWN WEIGHT, IN PRIMARY FORMS	9	0			
3906902900	OTHER POLYACRYLATES OF SODIUM OR POTASSIUM, IN PRIMARY FORMS	9	0			
3906909000	OTHER ACRYLIC POLYMERS, IN PRIMARY FORMS	9	10			
3907100000	POLYACETALS, IN PRIMARY FORMS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3907201000	POLYETHYLENE GLYCOL, IN PRIMARY FORMS	0	0			
3907202000	POLYPROPYLENE GLYCOL, IN PRIMARY FORMS	0	0			
3907203000	POLYETHER POLYOLS DERIVED FROM PROPYLENE OXIDE, IN PRIMARY FORMS	0	0			
3907209000	OTHER POLYETHERS, IN PRIMARY FORMS	0	0			
3907301000	LIQUID EPOXIDE RESINS, IN PRIMARY FORMS	0	0			
3907309000	OTHER EPOXIDE RESINS, IN PRIMARY FORMS	0	0			
3907400000	POLYCARBONATES, IN PRIMARY FORMS	0	0			
3907500000	ALKYD RESINS, IN PRIMARY FORMS	9	10			
3907601000	POLY(ETHYLENE TEREPHTHALATE) CONTAINING TITANIUM DIOXIDE, IN PRIMARY FORMS	0	0			
3907609000	OTHER POLY(ETHYLENE TEREPHTHALATE), IN PRIMARY FORMS	0	0			
3907700000	POLY(LACTIC ACID), IN PRIMARY FORMS	0	0			
3907910000	OTHER UNSATURATED POLYESTERS, IN PRIMARY FORMS	0	0			
3907990000	OTHER POLYESTERS, IN PRIMARY FORMS	0	0			
3908101000	POLYAMIDE-6 (POLYCAPROLACTAM), IN PRIMARY FORMS	0	0			
3908109000	POLYAMIDE -11, -12, -6.6, -6.9, -6.10 OR -6.12, IN PRIMARY FORMS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3908900000	OTHER POLYAMIDES, IN PRIMARY FORMS	9	10			
3909101000	UREA FORMALDEHYDE MOULDING POWDERS, IN PRIMARY FORMS	0	0			
3909109000	OTHER UREA RESINS; THIOUREA RESINS, IN PRIMARY FORMS	0	0			
3909201000	MELAMINE FORMALDEHYDE, IN PRIMARY FORMS	0	0			
3909209000	OTHER MELAMINE RESINS, IN PRIMARY FORMS	0	0			
3909300000	OTHER AMINO-RESINS, IN PRIMARY FORMS	9	10			
3909400000	PHENOLIC RESINS, IN PRIMARY FORMS	0	0			
3909500000	POLYURETHANES, IN PRIMARY FORMS	9	10			
3910001000	DISPERSIONS (EMULSIONS OR SUSPENSIONS) OR SOLUTIONS	0	0			
3910009000	OTHER SILICONES, IN PRIMARY FORMS	0	0			
3911101000	COUMARONE-INDENE RESINS, IN PRIMARY FORMS	0	0			
3911109000	PETROLEUM RESINS, COUMARONE OR INDENE RESINS AND POLYTERPENES, IN PRIMARY FORMS	0	0			
3911900000	POLYSULPHIDES, POLYSULPHONES AND OTHER PRODUCTS SPECIFIED IN NOTE 3 TO THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS	0	0			
3912110000	NON-PLASTICISED CELLULOSE ACETATES, IN PRIMARY FORMS	0	0			
3912120000	PLASTICISED CELLULOSE ACETATES, IN PRIMARY FORMS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3912201000	COLLODIONS AND OTHER SOLUTIONS AND DISPERSIONS (EMULSIONS OR SUSPENSIONS), IN PRIMARY FORMS	0	0			
3912209000	OTHER CELLULOSE NITRATES OTHER THAN COLLODIONS AND OTHER SOLUTIONS AND DISPERSIONS (EMULSIONS OR SUSPENSIONS), IN PRIMARY FORMS	0	0			
3912310000	CARBOXYMETHYLCELLULOSE AND ITS SALTS, IN PRIMARY FORMS	0	0			
3912390010	NON-PLASTICISED CELLULOSE ETHERS, IN PRIMARY FORMS	0	0			
3912390020	PLASTICISED CELLULOSE ETHERS, IN PRIMARY FORMS	0	0			
3912900000	OTHER CELLULOSE AND CHEMICAL DERIVATIVES THEREOF, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS	0	0			
3913100000	ALGINIC ACID, ITS SALTS AND ESTERS, IN PRIMARY FORMS	0	0			
3913901000	CHLORINATED RUBBER, IN PRIMARY FORMS	0	0			
3913903000	OTHER CHEMICAL DERIVATIVES OF NATURAL RUBBER, IN PRIMARY FORMS	0	0			
3913904000	OTHER MODIFIED NATURAL POLYMERS, IN PRIMARY FORMS	0	0			
3913909000	OTHER NATURAL POLYMERS AND MODIFIED NATURAL POLYMERS, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS	0	0			
3914000000	ION-EXCHANGERS BASED ON POLYMERS OF HEADINGS 39.01 TO 3913, IN PRIMARY FORMS	0	0			
3915100000	WASTE, PARINGS AND SCRAP OF POLYMERS OF ETHYLENE	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3915200000	WASTE, PARINGS AND SCRAP OF POLYMERS OF STYRENE	9	10			
3915300000	WASTE, PARINGS AND SCRAP OF POLYMERS OF VINYL CHLORIDE	9	10			
3915900000	WASTE, PARINGS AND SCRAP OF OTHER PLASTICS	9	10			
3916100000	MONOFILAMENT OF WHICH ANY CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM, RODS, STICKS AND PROFILE SHAPES, OF POLYMERS OF ETHYLENE	9	10			
3916200000	MONOFILAMENT OF WHICH ANY CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM, RODS, STICKS AND PROFILE SHAPES, OF POLYMERS OF VINYL CHLORIDE	9	10			
3916900000	MONOFILAMENT OF WHICH ANY CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM, RODS, STICKS AND PROFILE SHAPES, OF OTHER PLASTICS	9	10			
3917100000	ARTIFICIAL GUTS OF HARDENED PROTEIN OR OF CELLULOSIC MATERIALS	0	0			
3917211000	RIGID TUBES, PIPES AND HOSES, OF POLYMERS OF ETHYLENE, FOR IRRIGATION SYSTEMS, DRIP, SPRAY AND THE LIKE	0	0			
3917219000	OTHER RIGID TUBES, PIPES AND HOSES, OF POLYMERS OF ETHYLENE	0	0			
3917220000	RIGID TUBES, PIPES AND HOSES, OF POLYMERS OF PROPYLENE	0	0			
3917231000	RIGID TUBES, PIPES AND HOSES, OF POLYMERS OF VINYL CHLORIDE, FOR IRRIGATION SYSTEMS, DRIP, SPRAY AND THE LIKE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3917239000	OTHER RIGID TUBES, PIPES AND HOSES, OF POLYMERS OF VINYL CHLORIDE	0	0			
3917291000	RIGID TUBES, PIPES AND HOSES, OF VULCANISED FIBRE	9	0			
3917299100	RIGID TUBES, PIPES AND HOSES, OF OTHER PLASTICS, FOR IRRIGATION SYSTEMS, DRIP, SPRAY AND THE LIKE	0	0			
3917299900	OTHER RIGID TUBES, PIPES AND HOSES, OF OTHER PLASTICS	0	0			
3917310000	FLEXIBLE TUBES OF PLASTIC, PIPES AND HOSES, HAVING A MINIMUM BURST PRESSURE OF 27.6 MPA	0	0			
3917321000	ARTIFICIAL GUTS, OTHER THAN THOSE OF SUBHEADING 3917.10, NOT REINFORCED OR OTHERWISE COMBINED WITH OTHER MATERIALS, WITHOUT FITTINGS	0	0			
3917329100	PLASTIC TUBES, PIPES AND HOSES, NOT REINFORCED OR OTHERWISE COMBINED WITH OTHER MATERIALS, FOR IRRIGATION SYSTEMS, DRIP, SPRAY AND THE LIKE	0	0			
3917329900	OTHER PLASTIC TUBES, PIPES AND HOSES, NOT REINFORCED OR OTHERWISE COMBINED WITH OTHER MATERIALS, WITHOUT FITTINGS, OTHER THAN ARTIFICIAL GUTS, OTHER THAN THOSE OF SUBHEADING 3917.10	9	10			
3917331000	PLASTIC TUBES, PIPES AND HOSES, NOT REINFORCED OR OTHERWISE COMBINED WITH OTHER MATERIALS, FOR IRRIGATION SYSTEMS, DRIP, SPRAY AND THE LIKE	0	0			
3917339000	OTHER PLASTIC TUBES, PIPES AND HOSES, NOT REINFORCED OR OTHERWISE COMBINED WITH OTHER MATERIALS, WITH FITTINGS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3917391000	OTHER PLASTIC TUBES, PIPES AND HOSES, FOR IRRIGATION SYSTEMS, DRIP, SPRAY AND THE LIKE	0	0			
3917399000	OTHER TUBES OF PLASTIC, PIPES AND HOSES, NOT REINFORCED OR OTHERWISE COMBINED WITH OTHER MATERIALS, WITH FITTINGS	0	0			
3917400000	ACCESSORIES FOR TUBES, PIPES AND HOSES OF PLASTIC	0	0			
3918101000	FLOOR COVERINGS OF POLYMERS OF VINYL CHLORIDE	0	0			
3918109000	WALL OR CEILING COVERINGS OF POLYMERS OF VINYL CHLORIDE	0	0			
3918901000	FLOOR COVERINGS OF OTHER PLASTICS	0	0			
3918909000	WALL AND CEILING COVERINGS OF OTHER PLASTICS	0	0			
3919100000	SELF-ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIP AND OTHER FLAT SHAPES, OF PLASTICS, IN ROLLS OF A WIDTH NOT EXCEEDING 20 CM	9	10			
3919901100	SELF-ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIP AND OTHER FLAT SHAPES, OF POLYMERS OF ETHYLENE, IN ROLLS OF A WIDTH NOT EXCEEDING 1 M, BUT MORE THAN 20 CM	9	10			
3919901900	SELF-ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIP AND OTHER FLAT SHAPES, OF POLYMERS OF ETHYLENE, OTHER THAN IN ROLLS OF A WIDTH MORE THAN I M	9	10			
3919909000	SELF-ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIP AND OTHER FLAT SHAPES, OF PLASTICS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3920100000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF POLYMERS OF ETHYLENE	9	10			
3920201000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF METALLISED POLYPROPYLENE OF A THICKNESS NOT EXCEEDING 25 MICRONS	9	10			
3920209000	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF POLYMERS OF PROPYLENE	9	10			
3920301000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF POLYMERS OF STYRENE, OF A THICKNESS NOT EXCEEDING 5 MM	9	5			
3920309000	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF POLYMERS OF STYRENE, OTHER THAN OF A THICKNESS NOT EXCEEDING 5 MM	9	10			
3920430000	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF POLYMERS OF VINYL CHLORIDE, CONTAINING BY WEIGHT NOT LESS THAN 6 % OF PLASTICISERS.	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3920490000	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF POLYMERS OF VINYL CHLORIDE.	9	10			
3920510000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF POLY(METHYL METHACRYLATE)	9	10			
3920590000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF OTHER ACRYLIC POLYMERS	9	10			
3920610000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF POLYCARBONATES	0	0			
3920620000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF POLY(ETHYLENE TEREPHTHALATE)	0	0			
3920630000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF UNSATURATED POLYESTERS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3920690000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF OTHER POLYESTERS	0	0			
3920710000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF REGENERATED CELLULOSE	0	0			
3920730000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF CELLULOSE ACETATE	0	0			
3920790000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF OTHER CELLULOSE DERIVATIVES	0	0			
3920911000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF POLY(VINYL BUTYRAL) FOR THE MANUFACTURE OF SAFETY GLASS	9	0			
3920919000	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF POLY(VINYL BUTYRAL)	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3920920000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF POLYAMIDES	0	0			
3920930000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF AMINO-RESINS	0	0			
3920940000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF PHENOLIC RESINS	0	0			
3920990000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS, OF OTHER PLASTICS	0	0			
3921110000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF CELLULAR PLASTIC, OF POLYMERS OF STYRENE	9	10			
3921120000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF CELLULAR PLASTIC, OF POLYMERS OF VINYL CHLORIDE	9	10			
3921130000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF CELLULAR PLASTICS, OF POLYURETHANE	9	10			
3921140000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF CELLULAR PLASTICS, OF REGENERATED CELLULOSE	0	0			
3921191000	SHEETS OF A MIXTURE OF POLYETHYLENE AND POLYPROPYLENE, BACKED WITH NONWOVENS OF POLYPROPYLENE	9	10			
3921199000	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF CELLULAR PLASTIC, OF OTHER PLASTICS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3921901000	PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, OBTAINED BY LAMINATING SHEETS OF PAPER	9	10			
3921909000	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS	9	10			
3922101000	BATHS OF PLASTIC REINFORCED WITH FIBREGLASS	9	10			
3922109000	SHOWERS, SINKS AND WASH BASINS, OF PLASTICS	0	0			
3922200000	LAVATORY SEATS AND COVERS, OF PLASTIC	0	0			
3922900000	BIDETS, LAVATORY PANS, FLUSHING CISTERNS AND SIMILAR SANITARY WARE, OF PLASTICS	0	0			
3923101000	BOXES, CASES, CRATES AND SIMILAR ARTICLES FOR CASSETTES, CDS, DVDS AND THE LIKE	9	10			
3923109000	OTHER BOXES, CASES, CRATES AND SIMILAR ARTICLES	9	10			
3923210000	SACKS AND BAGS (INCLUDING CONES) OF POLYMERS OF ETHYLENE	9	10			
3923291000	BLOOD COLLECTING POUCHES	9	5			
3923292000	POUCHES FOR PARENTERAL SOLUTIONS	9	10			
3923299000	OTHER SACKS AND BAGS (INCLUDING CONES) OF OTHER PLASTICS	9	10			
3923301000	CARBOYS, BOTTLES, FLASKS AND SIMILAR ARTICLES OF A CAPACITY OF 18.9 L (5 GALLONS) OR MORE	9	10			
3923302000	PREFORMS	9	10			
3923309000	OTHER CARBOYS, BOTTLES, FLASKS AND SIMILAR ARTICLES	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3923401000	CASSETTES NOT CONTAINING TAPE	9	5			
3923409000	OTHER SPOOLS, COPS, BOBBINS AND SIMILAR SUPPORTS	9	10			
3923501000	SILICONE STOPPERS	9	5			
3923509000	OTHER STOPPERS, LIDS, CAPS AND OTHER CLOSURES, OF PLASTICS	9	10			
3923900000	OTHER ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS, OF PLASTICS	9	10			
3924101000	BABIES' FEEDING BOTTLES, OF PLASTICS	9	10			
3924109000	OTHER CROCKERY AND OTHER TABLEWARE AND KITCHENWARE, OF PLASTICS	9	10			
3924900000	OTHER CROCKERY AND OTHER HOUSEHOLD ARTICLES AND HYGIENIC AND TOILET ARTICLES, OF PLASTICS, EXCLUDING TABLEWARE AND KITCHENWARE, OF PLASTICS	9	10			
3925100000	RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS, OF A CAPACITY EXCEEDING 300 LITRES, OF PLASTICS	0	0			
3925200000	DOORS, WINDOWS AND THEIR FRAMES AND THRESHOLDS, OF PLASTICS	0	0			
3925300000	SHUTTERS, BLINDS (INCLUDING VENETIAN BLINDS) AND SIMILAR ARTICLES AND PARTS AND FITTINGS THEREOF, OF PLASTICS	0	0			
3925900000	OTHER BUILDERS' WARE OF PLASTICS	9	10			
3926100000	OFFICE OR SCHOOL SUPPLIES, OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3926200000	ARTICLES OF APPAREL AND CLOTHING (ACCESSORIES), INCLUDING GLOVES, MITTENS AND MITTS, OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14	9	10			
3926300000	FITTINGS FOR FURNITURE, COACHWORK OR THE LIKE, OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14	9	10			
3926400000	STATUETTES AND OTHER ORNAMENTS, OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14	9	10			
3926901000	BUOYS AND FLOATS FOR FISHING NETS, OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14	9	5			
3926902000	STAYS AND SIMILAR ITEMS FOR CORSETS, ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14	9	10			
3926903000	SCREWS, BOLTS, RINGS AND SIMILAR FITTINGS FOR GENERAL USE, OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14	9	10			
3926904000	GASKETS OR WASHERS, OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14	9	10			
3926906000	NOISE ATTENUATION PROTECTORS, OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14	9	5			
3926907000	SPECIAL MASKS FOR PROTECTING WORKERS, OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
3926909010	VULCANISED FIBRE IN SHAPES OTHER THAN SQUARE OR RECTANGULAR, OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14	9	10			
3926909090	OTHER ARTICLES OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14	9	10			
4001100000	NATURAL RUBBER LATEX, WHETHER OR NOT PRE-VULCANISED	0	0			
4001210000	SMOKED SHEETS OF NATURAL RUBBER	0	0			
4001220000	TECHNICALLY SPECIFIED NATURAL RUBBER (TSNR), OTHER THAN LATEX	0	0			
4001291000	CREPE SHEETS, OF RUBBER	0	0			
4001292000	RE-AGGLOMERATED RUBBER GRANULES	0	0			
4001299000	NATURAL RUBBER IN OTHER FORMS, OTHER THAN LATEX	0	0			
4001300000	BALATA, GUTTA-PERCHA, GUAYULE, CHICLE AND SIMILAR NATURAL GUMS	0	0			
4002111000	LATEX OF STYRENE-BUTADIENE RUBBER (SBR)	0	0			
4002112000	LATEX OF CARBOXYLATED STYRENE-BUTADIENE RUBBER (XSBR)	0	0			
4002191100	STYRENE-BUTADIENE RUBBER (SBR), IN PRIMARY FORMS	0	0			
4002191200	STYRENE-BUTADIENE RUBBER (SBR), IN PLATES, SHEETS OR STRIP	0	0			
4002192100	CARBOXYLATED STYRENE-BUTADIENE RUBBER (XSBR), IN PRIMARY FORMS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4002192200	CARBOXYLATED STYRENE-BUTADIENE RUBBER (XSBR), IN PLATES, SHEETS OR STRIP	0	0			
4002201000	LATEX OF BUTADIENE RUBBER (BR)	0	0			
4002209100	OTHER BUTADIENE RUBBER (BR) IN PRIMARY FORMS, OTHER THAN LATEX	0	0			
4002209200	BUTADIENE RUBBER (BR), IN PLATES, SHEETS OR STRIP	0	0			
4002311000	LATEX OF ISOBUTENE-ISOPRENE (BUTYL) RUBBER (IIR)	0	0			
4002319100	OTHER ISOBUTENE-ISOPRENE (BUTYL) RUBBER (IIR) IN PRIMARY FORMS, OTHER THAN LATEX	0	0			
4002319200	ISOBUTENE-ISOPRENE (BUTYL) RUBBER (IIR), IN PLATES, SHEETS OR STRIP	0	0			
4002391000	LATEX OF HALOGENATED ISOBUTENE-ISOPRENE RUBBER (BIIR OR CIIR)	0	0			
4002399100	OTHER HALOGENATED ISOBUTENE-ISOPRENE RUBBER (CIIR OR BIIR) IN PRIMARY FORMS, OTHER THAN LATEX	0	0			
4002399200	HALOGENATED ISOBUTENE-ISOPRENE RUBBER (CIIR OR BIIR), IN PLATES, SHEETS OR STRIP	0	0			
4002410000	LATEX OF CHLOROPRENE (CHLOROBUTADIENE) RUBBER (CR)	0	0			
4002491000	OTHER CHLOROPRENE (CHLOROBUTADIENE) RUBBER (CR) IN PRIMARY FORMS, OTHER THAN LATEX	0	0			
4002492000	CHLOROPRENE (CHLOROBUTADIENE) RUBBER (CR), IN PLATES, SHEETS OR STRIP	0	0			
4002510000	LATEX OF ACRYLONITRILE-BUTADIENE RUBBER (NBR)	0	0			
4002591000	OTHER ACRYLONITRILE-BUTADIENE RUBBER (NBR) IN PRIMARY FORMS, OTHER THAN LATEX	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4002592000	ACRYLONITRILE-BUTADIENE RUBBER (NBR), IN PLATES, SHEETS OR STRIP	0	0			
4002601000	LATEX OF ISOPRENE RUBBER (IR)	0	0			
4002609100	OTHER ISOPRENE RUBBER (IR) IN PRIMARY FORMS, OTHER THAN LATEX	0	0			
4002609200	ISOPRENE RUBBER (IR), IN PLATES, SHEETS OR STRIP	0	0			
4002701000	LATEX OF ETHYLENE-PROPYLENE-NON-CONJUGATED DIENE RUBBER (EPDM)	0	0			
4002709100	OTHER ETHYLENE-PROPYLENE-NON-CONJUGATED DIENE RUBBER (EPDM), IN PRIMARY FORMS, OTHER THAN LATEX	0	0			
4002709200	ETHYLENE-PROPYLENE-NON-CONJUGATED DIENE RUBBER (EPDM), IN PLATES, SHEETS OR STRIP	0	0			
4002800000	MIXTURES OF ANY PRODUCT OF HEADING 40.01 WITH ANY PRODUCT OF THIS HEADING, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP	0	0			
4002910000	LATEX OF OTHER SYNTHETIC RUBBER AND FACTICE DERIVED FROM OILS (FOR EXAMPLE, ACRYLONITRILE-ISOPRENE RUBBER (NIR))	0	0			
4002991010	LATEX OF FACTICE DERIVED FROM OILS	0	0			
4002991090	OTHER SYNTHETIC RUBBER AND FACTICE DERIVED FROM OILS, IN PRIMARY FORMS, OTHER THAN LATEX	0	0			
4002992000	OTHER SYNTHETIC RUBBER AND FACTICE DERIVED FROM OILS, IN PLATES, SHEETS OR STRIP	0	0			
4003000000	RECLAIMED RUBBER IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP.	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4004000000	WASTE, PARINGS AND SCRAP OF RUBBER (OTHER THAN HARD RUBBER) AND POWDERS AND GRANULES OBTAINED THEREFROM	9	10			
4005100000	COMPOUNDED RUBBER, UNVULCANISED, COMPOUNDED WITH CARBON BLACK OR SILICA	0	0			
4005200010	SOLUTIONS; DISPERSIONS OTHER THAN THOSE OF SUBHEADING 4005.10.00, AMMONIACAL, FOR SEALING CONTAINERS	9	10			
4005200090	OTHER SOLUTIONS; DISPERSIONS OTHER THAN THOSE OF SUBHEADING 4005.10.00 AND AMMONIACAL, FOR SEALING CONTAINERS	9	10			
4005911000	CHEWING GUM BASE, IN PLATES, SHEETS AND STRIP, OF COMPOUNDED RUBBER, UNVULCANISED	0	0			
4005919000	OTHER PLATES, SHEETS AND STRIP OF COMPOUNDED RUBBER, UNVULCANISED, OTHER THAN CHEWING GUM BASE	9	10			
4005991000	OTHER CHEWING GUM BASE, OTHER THAN IN PLATES, SHEETS AND STRIP, OF COMPOUNDED RUBBER, UNVULCANISED	9	0			
4005999000	OTHER COMPOUNDED RUBBER, UNVULCANISED, OTHER THAN CHEWING GUM BASE, OTHER THAN IN PLATES, SHEETS AND STRIP	9	5			
4006100000	"CAMEL-BACK" STRIPS FOR RETREADING RUBBER TYRES, OF UNVULCANISED RUBBER	9	10			
4006900000	OTHER FORMS (FOR EXAMPLE, RODS AND TUBES) AND ARTICLES (FOR EXAMPLE, DISCS AND RINGS), OF UNVULCANISED RUBBER, OTHER THAN PROFILE SHAPES	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4007000000	RUBBER THREAD AND CORD VULCANISED	0	0			
4008111000	PLATES, SHEETS AND STRIP OF VULCANISED CELLULAR RUBBER OTHER THAN HARD RUBBER, NOT COMBINED WITH OTHER MATERIALS	9	10			
4008112000	PLATES, SHEETS AND STRIP OF VULCANISED CELLULAR RUBBER OTHER THAN HARD RUBBER, COMBINED WITH OTHER MATERIALS	9	10			
4008190000	RODS AND PROFILE SHAPES OF VULCANISED CELLULAR RUBBER OTHER THAN HARD RUBBER	9	10			
4008211000	PLATES, SHEETS AND STRIP OF VULCANISED NON-CELLULAR RUBBER OTHER THAN HARD RUBBER, NOT COMBINED WITH OTHER MATERIALS	9	10			
4008212100	PRINTERS' BLANKETS OF NON-CELLULAR RUBBER, COMBINED WITH OTHER MATERIALS	0	0			
4008212900	OTHER PLATES, SHEETS AND STRIP OF NON-CELLULAR RUBBER, COMBINED WITH OTHER MATERIALS, OTHER THAN PRINTERS' BLANKETS	9	10			
4008290000	RODS AND PROFILE SHAPES OF VULCANISED NON-CELLULAR RUBBER OTHER THAN HARD RUBBER	9	5			
4009110000	TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, NOT REINFORCED OR OTHERWISE COMBINED WITH OTHER MATERIALS, WITHOUT FITTINGS	9	10			
4009120000	TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, NOT REINFORCED OR OTHERWISE COMBINED WITH OTHER MATERIALS, WITH FITTINGS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4009210000	TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, REINFORCED OR OTHERWISE COMBINED ONLY WITH METAL, WITHOUT FITTINGS	9	10			
4009220000	TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, REINFORCED OR OTHERWISE COMBINED ONLY WITH METAL, WITH FITTINGS	9	10			
4009310000	TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, REINFORCED OR OTHERWISE COMBINED ONLY WITH TEXTILE MATERIALS, WITHOUT FITTINGS	9	10			
4009320000	TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, REINFORCED OR OTHERWISE COMBINED ONLY WITH TEXTILE MATERIALS, WITH FITTINGS	9	10			
4009410000	TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, REINFORCED OR OTHERWISE COMBINED WITH OTHER MATERIALS, WITHOUT FITTINGS	9	10			
4009420000	TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, REINFORCED OR OTHERWISE COMBINED WITH OTHER MATERIALS, WITH FITTINGS	9	10			
4010110000	CONVEYOR BELTS OR BELTING, OF VULCANISED RUBBER, REINFORCED ONLY WITH METAL	0	0			
4010120000	CONVEYOR BELTS OR BELTING, OF VULCANISED RUBBER, REINFORCED ONLY WITH TEXTILE MATERIALS	0	0			
4010191000	CONVEYOR BELTS OR BELTING, OF VULCANISED RUBBER, REINFORCED ONLY WITH PLASTICS	0	0			
4010199000	OTHER CONVEYOR BELTS OR BELTING, OF VULCANISED RUBBER	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4010310000	ENDLESS TRANSMISSION BELTS OF TRAPEZOIDAL CROSS-SECTION (V-BELTS), V-RIBBED, OF AN OUTSIDE CIRCUMFERENCE EXCEEDING 60 CM BUT NOT EXCEEDING 180 CM	0	0			
4010320000	ENDLESS TRANSMISSION BELTS OF TRAPEZOIDAL CROSS-SECTION (V-BELTS), OTHER THAN V-RIBBED, OF AN OUTSIDE CIRCUMFERENCE EXCEEDING 60 CM BUT NOT EXCEEDING 180 CM	0	0			
4010330000	ENDLESS TRANSMISSION BELTS OF TRAPEZOIDAL CROSS-SECTION (V-BELTS), V-RIBBED, OF AN OUTSIDE CIRCUMFERENCE EXCEEDING 180 CM BUT NOT EXCEEDING 240 CM	0	0			
4010340000	ENDLESS TRANSMISSION BELTS OF TRAPEZOIDAL CROSS-SECTION (V-BELTS), OTHER THAN V-RIBBED, OF AN OUTSIDE CIRCUMFERENCE EXCEEDING 180 CM BUT NOT EXCEEDING 240 CM	0	0			
4010350000	ENDLESS SYNCHRONOUS BELTS, OF AN OUTSIDE CIRCUMFERENCE EXCEEDING 60 CM BUT NOT EXCEEDING 150 CM	0	0			
4010360000	ENDLESS SYNCHRONOUS BELTS, OF AN OUTSIDE CIRCUMFERENCE EXCEEDING 150 CM BUT NOT EXCEEDING 198 CM	0	0			
4010390000	OTHER TRANSMISSION BELTS OR BELTING	0	0			
4011101000	RADIAL OF THE KIND USED ON MOTOR CARS (INCLUDING STATION WAGONS AND RACING CARS)	0	0			
4011109000	OTHER OF THE KIND USED ON MOTOR CARS (INCLUDING STATION WAGONS AND RACING CARS)	0	0			
4011201000	RADIAL OF THE KIND USED ON BUSES OR LORRIES	0	0			
4011209000	NEW PNEUMATIC TYRES, OF RUBBER, OF A KIND USED ON BUSES OR LORRIES	0	0			
4011300000	NEW PNEUMATIC TYRES, OF RUBBER, OF A KIND USED ON AIRCRAFT	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4011400000	NEW PNEUMATIC TYRES, OF RUBBER, OF A KIND USED ON MOTORCYCLES	0	0			
4011500000	NEW PNEUMATIC TYRES, OF RUBBER, OF A KIND USED ON BICYCLES	0	0			
4011610000	NEW PNEUMATIC TYRES, OF RUBBER, HAVING A "HERRING-BONE" OR SIMILAR TREAD, OF A KIND USED ON AGRICULTURAL OR FORESTRY VEHICLES AND MACHINES	0	0			
4011620000	NEW PNEUMATIC TYRES, OF RUBBER, HAVING A "HERRING-BONE" OR SIMILAR TREAD, OF A KIND USED ON CONSTRUCTION OR INDUSTRIAL HANDLING VEHICLES AND MACHINES AND HAVING A RIM SIZE NOT EXCEEDING 61 CM	0	0			
4011630000	NEW PNEUMATIC TYRES, OF RUBBER, HAVING A "HERRING-BONE" OR SIMILAR TREAD, OF A KIND USED ON CONSTRUCTION OR INDUSTRIAL HANDLING VEHICLES AND MACHINES AND HAVING A RIM SIZE EXCEEDING 61 CM	0	0			
4011690000	OTHER NEW PNEUMATIC TYRES, OF RUBBER, HAVING A "HERRING-BONE" OR SIMILAR TREAD	0	0			
4011920000	OTHER NEW PNEUMATIC TYRES, OF RUBBER, OF A KIND USED ON AGRICULTURAL OR FORESTRY VEHICLES AND MACHINES	0	0			
4011930000	OTHER NEW PNEUMATIC TYRES, OF RUBBER, OF A KIND USED ON CONSTRUCTION OR INDUSTRIAL HANDLING VEHICLES AND MACHINES AND HAVING A RIM SIZE NOT EXCEEDING 61 CM	0	0			
4011940000	OTHER NEW PNEUMATIC TYRES, OF RUBBER, OF A KIND USED ON CONSTRUCTION OR INDUSTRIAL HANDLING VEHICLES AND MACHINES AND HAVING A RIM SIZE EXCEEDING 61 CM	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4011990000	OTHER NEW PNEUMATIC TYRES, OF RUBBER	0	0			
4012110000	RETREADED PNEUMATIC TYRES, OF A KIND USED ON MOTOR CARS (INCLUDING STATION WAGONS AND RACING CARS)	0	0			
4012120000	RETREADED PNEUMATIC TYRES, OF A KIND USED ON BUSES OR LORRIES	0	0			
4012130000	RETREADED PNEUMATIC TYRES, OF A KIND USED ON AIRCRAFT	0	0			
4012190000	OTHER RETREADED PNEUMATIC TYRES, OF	0	0			
4012200000	USED PNEUMATIC TYRES	0	0			
4012901000	TYRE FLAPS	0	0			
4012902000	SOLID TYRES	0	0			
4012903000	CUSHION TYRES	0	0			
4012904100	TYRE TREADS, FOR RETREADING	0	0			
4012904900	OTHER TYRE TREADS	0	0			
4013100000	INNER TUBES, OF RUBBER, OF A KIND USED ON MOTOR CARS (INCLUDING STATION WAGONS AND RACING CARS), BUSES OR LORRIES	0	0			
4013200000	INNER TUBES, OF RUBBER, OF A KIND USED ON BICYCLES	0	0			
4013900000	OTHER INNER TUBES OF RUBBER (FOR EXAMPLE, FOR MOTORCYCLES)	0	0			
4014100000	SHEATH CONTRACEPTIVES OF VULCANISED RUBBER OTHER THAN HARD RUBBER	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4014900000	OTHER HYGIENIC OR PHARMACEUTICAL ARTICLES (INCLUDING TEATS), OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT FITTINGS OF HARD RUBBER, OTHER THAN SHEATH CONTRACEPTIVES	9	10			
4015110000	SURGICAL GLOVES OF VULCANISED RUBBER OTHER THAN HARD RUBBER	9	10			
4015191000	RADIATION-ABSORBING GLOVES OF VULCANISED RUBBER OTHER THAN HARD RUBBER	9	0			
4015199000	OTHER GLOVES OF VULCANISED RUBBER OTHER THAN HARD RUBBER, OTHER THAN SURGICAL OR RADIATION-ABSORBING	9	10			
4015901000	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES OF VULCANISED RUBBER OTHER THAN HARD RUBBER, RADIATION-ABSORBING	9	0			
4015902000	DIVING SUITS OF VULCANISED RUBBER OTHER THAN HARD RUBBER	9	0			
4015909000	OTHER ARTICLES OF APPAREL AND CLOTHING ACCESSORIES OF VULCANISED RUBBER OTHER THAN HARD RUBBER (FOR EXAMPLE, GIRDLES)	9	10			
4016100000	OTHER ARTICLES OF VULCANISED CELLULAR RUBBER OTHER THAN HARD RUBBER	9	10			
4016910000	FLOOR COVERINGS AND MATS OF VULCANISED RUBBER OTHER THAN HARD RUBBER	9	10			
4016920000	ERASERS OF VULCANISED RUBBER OTHER THAN HARD RUBBER	9	5			
4016930000	GASKETS, WASHERS AND OTHER SEALS OF VULCANISED RUBBER OTHER THAN HARD RUBBER	9	10			
4016940000	BOAT AND DOCK FENDERS, WHETHER OR NOT INFLATABLE, OF VULCANISED RUBBER OTHER THAN HARD RUBBER	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4016951000	INFLATABLE TANKS, WHETHER OR NOT COLLAPSIBLE (CONTAINERS), OF VULCANISED RUBBER OTHER THAN HARD RUBBER	9	0			
4016952000	BAGS FOR MACHINES FOR VULCANIZING AND RETREADING TYRES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER	9	0			
4016959000	OTHER INFLATABLE ARTICLES (FOR EXAMPLE, CUSHIONS) OF VULCANISED RUBBER OTHER THAN HARD RUBBER	9	10			
4016991000	OTHER ARTICLES FOR TECHNICAL USE, OF VULCANISED RUBBER OTHER THAN HARD RUBBER	9	10			
4016992100	DUSTGUARDS FOR AXLE SHAFTS	0	0			
4016992900	OTHER PARTS AND ACCESSORIES FOR THE TRANSPORT EQUIPMENT OF SECTION XVII NOT ELSEWHERE SPECIFIED OR INCLUDED	0	0			
4016993000	CORKS AND STOPPERS OF VULCANISED RUBBER OTHER THAN HARD RUBBER	9	10			
4016994000	PATCHES FOR REPAIRING INNER TUBES AND TYRES OF VULCANISED RUBBER OTHER THAN HARD RUBBER	9	10			
4016996000	PRINTERS' BLANKETS OF VULCANISED RUBBER OTHER THAN HARD RUBBER	9	0			
4016999000	OTHER ARTICLES OF VULCANISED RUBBER OTHER THAN HARD RUBBER (FOR EXAMPLE, LETTERS, NUMBERS AND THE LIKE FOR STAMPS)	9	10			
4017000000	HARD RUBBER (FOR EXAMPLE, EBONITE) IN ALL FORMS, INCLUDING WASTE AND SCRAP; ARTICLES OF HARD RUBBER	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4101200000	WHOLE HIDES AND SKINS, OF A WEIGHT PER SKIN NOT EXCEEDING 8 KG WHEN SIMPLY DRIED, 10 KG WHEN DRY-SALTED, OR 16 KG WHEN FRESH, WET-SALTED OR OTHERWISE PRESERVED	9	0			
4101500000	WHOLE HIDES AND SKINS, OF A WEIGHT EXCEEDING 16 KG	9	0			
4101900000	OTHER, INCLUDING BUTTS, BENDS AND BELLIES	9	0			
4102100000	RAW SKINS OF SHEEP OR LAMBS, WITH WOOL ON	9	0			
4102210000	RAW SKINS OF SHEEP OR LAMBS, PICKLED	0	0			
4102290000	OTHER RAW SKINS OF SHEEP OR LAMBS (FRESH, OR SALTED, DRIED, LIMED, OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), OTHER THAN THOSE EXCLUDED BY NOTE 1 C) TO THIS CHAPTER	0	0			
4103200000	RAW HIDES AND SKINS OF REPTILES (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), OTHER THAN THOSE EXCLUDED BY NOTE 1 C) TO THIS CHAPTER	9	0			
4103300000	RAW HIDES AND SKINS OF SWINE (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), OTHER THAN THOSE EXCLUDED BY NOTE 1 C) TO THIS CHAPTER	9	5			
4103900000	OTHER RAW HIDES AND SKINS (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), OTHER THAN THOSE EXCLUDED BY NOTE 1 C) TO THIS CHAPTER	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4104110000	HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, IN THE WET STATE (INCLUDING WET-BLUE), FULL GRAINS, UNSPLIT; GRAIN SPLITS	9	0			
4104190000	OTHER HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, IN THE WET STATE (INCLUDING WET-BLUE)	9	0			
4104410000	HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, IN THE DRY STATE (CRUST), FULL GRAINS, UNSPLIT; GRAIN SPLITS	9	5			
4104490000	OTHER HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, IN THE DRY STATE (CRUST)	9	5			
4105100000	SKINS OF SHEEP OR LAMBS, IN THE WET STATE (INCLUDING WET-BLUE)	9	0			
4105300000	SKINS OF SHEEP OR LAMBS, IN THE DRY STATE (CRUST)	9	5			
4106210000	HIDES AND SKINS OF GOATS OR KIDS, IN THE WET STATE (INCLUDING WET-BLUE)	9	0			
4106220000	HIDES AND SKINS OF GOATS OR KIDS, IN THE DRY STATE (CRUST)	9	5			
4106310000	HIDES AND SKINS OF SWINE, IN THE WET STATE (INCLUDING WET-BLUE)	0	0			
4106320000	HIDES AND SKINS OF SWINE, IN THE DRY STATE (CRUST)	0	0			
4106400000	HIDES AND SKINS OF REPTILES	9	0			
4106910000	OTHER HIDES AND SKINS, IN THE WET STATE (INCLUDING WET-BLUE)	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4106920000	OTHER HIDES AND SKINS, IN THE DRY STATE (CRUST)	0	0			
4107110000	WHOLE HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, DEHAIRED, FULL GRAINS, UNSPLIT	9	10			
4107120000	WHOLE HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, DEHAIRED, GRAIN SPLITS	9	10			
4107190000	OTHER WHOLE HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, DEHAIRED	9	10			
4107910000	OTHER HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, DEHAIRED, INCLUDING PARTS, FULL GRAINS, UNSPLIT	9	10			
4107920000	OTHER HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, DEHAIRED, INCLUDING PARTS, GRAIN SPLITS	9	10			
4107990000	OTHER HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, DEHAIRED, INCLUDING PARTS	9	10			
4112000000	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF SHEEP OR LAMB, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 4114	9	5			
4113100000	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF GOATS OR KIDS, WITHOUT HAIR ON	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4113200000	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF SWINE, WITHOUT HAIR ON	9	0			
4113300000	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF REPTILES, WITHOUT HAIR ON	9	5			
4113900000	OTHER LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, WITHOUT WOOL OR HAIR ON	9	5			
4114100000	CHAMOIS (INCLUDING COMBINATION CHAMOIS) LEATHER	9	10			
4114200000	PATENT LEATHER AND PATENT LAMINATED LEATHER; METALLISED LEATHER	9	10			
4115100000	COMPOSITION LEATHER WITH A BASIS OF LEATHER OR LEATHER FIBRE, IN SLABS, SHEETS OR STRIP, WHETHER OR NOT IN ROLLS	9	5			
4115200000	PARINGS AND OTHER WASTE OF LEATHER OR OF COMPOSITION LEATHER, NOT SUITABLE FOR THE MANUFACTURE OF LEATHER ARTICLES; LEATHER DUST, POWDER AND FLOUR	9	5			
4201000000	SADDLERY AND HARNESS FOR ANY ANIMAL (INCLUDING TRACES, LEADS, KNEE-PADS, MUZZLES, SADDLE CLOTHS, SADDLE BAGS, DOG COATS AND THE LIKE), OF ANY MATERIAL	0	0			
4202111000	TRUNKS, SUITCASES AND VANITY CASES, WITH OUTER SURFACE OF LEATHER, OF COMPOSITION LEATHER OR OF PATENT LEATHER	9	10			
4202119000	EXECUTIVE-CASES, BRIEF-CASES, SCHOOL SATCHELS AND SIMILAR CONTAINERS, WITH OUTER SURFACE OF LEATHER, OF COMPOSITION LEATHER OR OF PATENT LEATHER	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4202121000	TRUNKS, SUITCASES AND VANITY CASES, WITH OUTER SURFACE OF PLASTICS OR OF TEXTILE MATERIALS	9	10			
4202129000	EXECUTIVE-CASES, BRIEF-CASES, SCHOOL SATCHELS AND SIMILAR CONTAINERS, WITH OUTER SURFACE OF PLASTICS OR OF TEXTILE MATERIALS	9	10			
4202190000	OTHER TRUNKS, SUITCASES, VANITY CASES, EXECUTIVE-CASES, BRIEFCASES, SCHOOL SATCHELS AND SIMILAR CONTAINERS	9	10			
4202210000	HANDBAGS, WHETHER OR NOT WITH SHOULDER STRAP, INCLUDING THOSE WITHOUT HANDLE, WITH OUTER SURFACE OF LEATHER, OF COMPOSITION LEATHER OR OF PATENT LEATHER	9	10			
4202220000	HANDBAGS, WHETHER OR NOT WITH SHOULDER STRAP, INCLUDING THOSE WITHOUT HANDLE, WITH OUTER SURFACE OF PLASTICS OR OF TEXTILE MATERIALS	9	10			
4202290000	OTHER HANDBAGS, WHETHER OR NOT WITH SHOULDER STRAP, INCLUDING THOSE WITHOUT HANDLE	9	10			
4202310000	ARTICLES OF A KIND NORMALLY CARRIED IN THE POCKET OR IN THE HANDBAG, WITH OUTER SURFACE OF LEATHER, OF COMPOSITION LEATHER OR OF PATENT LEATHER	9	10			
4202320000	ARTICLES OF A KIND NORMALLY CARRIED IN THE POCKET OR IN THE HANDBAG, WITH OUTER SURFACE OF PLASTICS OR OF TEXTILE MATERIALS	9	10			
4202390000	OTHER ARTICLES OF A KIND NORMALLY CARRIED IN THE POCKET OR IN THE HANDBAG	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4202911000	TRAVELLING-BAGS AND RUCKSACKS, WITH OUTER SURFACE OF LEATHER, OF COMPOSITION LEATHER OR OF PATENT LEATHER	9	10			
4202919000	OTHER CASES, BAGS AND SIMILAR CONTAINERS, WITH OUTER SURFACE OF LEATHER, OF COMPOSITION LEATHER OR OF PATENT LEATHER	9	10			
4202920000	OTHER CASES, BAGS AND SIMILAR CONTAINERS, WITH OUTER SURFACE OF PLASTICS OR OF TEXTILE MATERIALS	9	10			
4202991000	TRAVELLING-BAGS AND RUCKSACKS, OTHER THAN WITH OUTER SURFACE OF LEATHER, OF COMPOSITION LEATHER OR OF PATENT LEATHER	9	10			
4202999000	OTHER CASES, BAGS AND SIMILAR CONTAINERS	9	10			
4203100000	ARTICLES OF APPAREL OF LEATHER OR OF COMPOSITION LEATHER	9	7			
4203210000	GLOVES, MITTENS AND MITTS SPECIALLY DESIGNED FOR USE IN SPORTS, OF LEATHER OR OF COMPOSITION LEATHER	9	10			
4203290000	OTHER GLOVES, MITTENS AND MITTS OF LEATHER OR OF COMPOSITION LEATHER	9	10			
4203300000	BELTS AND BANDOLIERS, OF LEATHER OR OF COMPOSITION LEATHER	9	7			
4203400000	OTHER CLOTHING ACCESSORIES OF LEATHER OR OF COMPOSITION LEATHER	9	10			
4205001000	TRANSMISSION BELTS OR BELTING OF LEATHER OR OF COMPOSITION LEATHER	0	0			
4205009010	ARTICLES FOR TECHNICAL USES OF LEATHER OR OF COMPOSITION LEATHER	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4205009090	OTHER ARTICLES OF LEATHER OR OF COMPOSITION LEATHER	9	10			
4206001000	CATGUT	9	0			
4206002000	SAUSAGE CASINGS	9	0			
4206009000	OTHER ARTICLES OF GUT (OTHER THAN SILKWORM GUT), OF GOLDBEATER'S SKIN, OF BLADDERS OR OF TENDONS	9	0			
4301100000	RAW FURSKINS OF MINK, WHOLE, WITH OR WITHOUT HEAD, TAIL OR PAWS	9	0			
4301300000	RAW FURSKINS OF ASTRAKHAN, BROADTAIL, CARACUL, PERSIAN AND SIMILAR LAMB, INDIAN, CHINESE, MONGOLIAN OR TIBETAN LAMB, WHOLE, WITH OR WITHOUT HEAD, TAIL OR PAWS	9	0			
4301600000	RAW FURSKINS OF FOX, WHOLE, WITH OR WITHOUT HEAD, TAIL OR PAWS	9	0			
4301800000	OTHER FURSKINS, WHOLE, WITH OR WITHOUT HEAD, TAIL OR PAWS, OTHER THAN RAW HIDES AND SKINS OF HEADING 41.01, 41.02 OR 41.03	9	0			
4301900000	HEADS, TAILS, FEET AND PIECES OR CUTTINGS OF FURSKINS SUITABLE FOR USE IN FURRIERY, RAW	9	0			
4302110000	FURSKINS OF MINK, WHOLE, WITH OR WITHOUT HEAD, TAIL OR PAWS, NOT ASSEMBLED	9	0			
4302190000	FURSKINS OTHER THAN OF MINK, WHOLE, WITH OR WITHOUT HEAD, TAIL OR PAWS, NOT ASSEMBLED	9	0			
4302200000	HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS, TANNED OR DRESSED, NOT ASSEMBLED	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4302300000	WHOLE SKINS AND PIECES OR CUTTINGS THEREOF, TANNED OR DRESSED, ASSEMBLED, OTHER THAN THOSE OF HEADING 43.03	9	0			
4303101000	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES OF FUR ALPACA	9	10			
4303109000	OTHER ARTICLES OF APPAREL AND CLOTHING ACCESSORIES OF FURSKIN	9	10			
4303901000	ARTICLES OF FURSKIN, OF ALPACA	9	10			
4303909000	OTHER ARTICLES OF FURSKIN	9	10			
4304000000	ARTIFICIAL FUR AND ARTICLES THEREOF	9	10			
4401100000	FUEL WOOD	9	0			
4401210000	WOOD IN CHIPS OR PARTICLES, CONIFEROUS	9	0			
4401220000	WOOD IN CHIPS OR PARTICLES, NON-CONIFEROUS	9	0			
4401300000	SAWDUST AND WOOD WASTE AND SCRAP, WHETHER OR NOT AGGLOMERATED IN LOGS, BRIQUETTES, PELLETS OR SIMILAR FORMS	9	0			
4402100000	WOOD CHARCOAL WHETHER OR NOT AGGLOMERATED, OF BAMBOO	0	0			
4402900000	OTHER WOOD CHARCOAL (INCLUDING SHELL OR NUT CHARCOAL), WHETHER OR NOT AGGLOMERATED	0	0			
4403100000	WOOD IN THE ROUGH OF CONIFEROUS, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED, TREATED WITH PAINT, STAINS, CREOSOTE OR OTHER PRESERVATIVES	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4403200000	OTHER CONIFEROUS WOOD IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED, EXCLUDING THAT TREATED WITH PAINT, STAINS, CREOSOTE OR OTHER PRESERVATIVES	9	5			
4403410000	TROPICAL WOOD: DARK RED MERANTI, LIGHT RED MERANTI AND MERANTI BAKAU, IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED	9	5			
4403490000	OTHER TROPICAL WOODS SPECIFIED IN SUBHEADING 1 TO THIS CHAPTER, IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED	9	5			
4403910000	OAK (QUERCUS SPP.) WOOD IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED	9	5			
4403920000	BEECH (FAGUS SPP.) WOOD IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED	9	5			
4403990000	OTHER WOOD IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED	9	5			
4404100000	HOOPWOOD; SPLIT POLES; PILES; PICKETS AND STAKES OF WOOD, POINTED BUT NOT SAWN LENGTHWISE; WOODEN STICKS, ROUGHLY TRIMMED BUT NOT TURNED, BENT OR OTHERWISE WORKED, SUITABLE FOR THE MANUFACTURE OF WALKING-STICKS, UMBRELLAS, TOOL HANDLES OR THE LIKE; CHIPWOOD AND THE LIKE; CONIFEROUS	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4404200000	HOOPWOOD; SPLIT POLES; PILES; PICKETS AND STAKES OF WOOD, POINTED BUT NOT SAWN LENGTHWISE; WOODEN STICKS, ROUGHLY TRIMMED BUT NOT TURNED, BENT OR OTHERWISE WORKED, SUITABLE FOR THE MANUFACTURE OF WALKING-STICKS, UMBRELLAS, TOOL HANDLES OR THE LIKE; CHIPWOOD AND THE LIKE; NON-CONIFEROUS	9	5			
4405000000	WOOD WOOL; WOOD FLOUR	9	10			
4406100000	RAILWAY OR TRAMWAY SLEEPERS (CROSS-TIES) OF WOOD, NOT IMPREGNATED	0	0			
4406900000	RAILWAY OR TRAMWAY SLEEPERS (CROSS-TIES) OF WOOD, IMPREGNATED	0	0			
4407101000	SMALL BOARDS FOR THE MANUFACTURE OF PENCILS	0	0			
4407109000	OTHER WOOD, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, CONIFEROUS, OF A THICKNESS EXCEEDING 6 MM, OTHER THAN SMALL BOARDS FOR THE MANUFACTURE OF PENCILS	9	5			
4407210000	MAHOGANY (SWIETENIA SPP.) WOOD, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM	9	5			
4407220000	VIROLA, IMBUIA AND BALSA WOOD, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM	9	5			
4407250000	DARK RED MERANTI, LIGHT RED MERANTI AND MERANTI BAKAU WOOD, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4407260000	WHITE LAUAN, WHITE MERANTI, WHITE SERAYA, YELLOW MERANTI AND ALAN WOOD, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM	9	5			
4407270000	SAPELLI WOOD, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM	9	5			
4407280000	IROKO WOOD, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM	9	5			
4407290000	OTHER TROPICAL WOOD SPECIFIED IN SUBHEADING NOTE 1 TO THIS CHAPTER, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM	9	5			
4407910000	WOOD OF HOLM, CORK AND OTHER OAKS (QUERCUS SPP.), SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM	9	5			
4407920000	BEECH (FAGUS SPP.) WOOD, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM	9	5			
4407930000	MAPLE (ACER SPP.) WOOD, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM	9	5			
4407940000	CHERRY (PRUNUS SPP.) WOOD, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4407950000	ASH (FRAXINUS SPP.) WOOD, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM	9	5			
4407990000	OTHER WOOD, SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM	9	5			
4408101000	SMALL BOARDS FOR THE MANUFACTURE OF PENCILS, CONIFEROUS, OF A THICKNESS NOT EXCEEDING 6 MM:	0	0			
4408109000	OTHER SHEETS FOR VENEERING, FOR PLYWOOD OR FOR OTHER SIMILAR LAMINATED WOOD AND OTHER WOOD, SAWN LENGTHWISE, SLICED OR PEELED, CONIFEROUS, OF A THICKNESS NOT EXCEEDING 6 MM, OTHER THAN SMALL BOARDS FOR THE MANUFACTURE OF PENCILS	9	5			
4408310000	SHEETS FOR VENEERING OR FOR PLYWOOD (WHETHER OR NOT SPLICED) OF DARK RED MERANTI, LIGHT RED MERANTI AND MERANTI BAKAU, SAWN LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR FINGER-JOINTED, OF A THICKNESS NOT EXCEEDING 6 MM, OF TROPICAL WOOD	9	0			
4408390000	SHEETS FOR VENEERING OR FOR PLYWOOD (WHETHER OR NOT SPLICED) AND OTHER WOOD SAWN LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR FINGER-JOINTED, OF A THICKNESS NOT EXCEEDING 6 MM, OF TROPICAL WOOD	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4408900000	OTHER SHEETS FOR VENEERING, FOR PLYWOOD OR FOR OTHER SIMILAR LAMINATED WOOD AND OTHER WOOD, SAWN LENGTHWISE, SLICED OR PEELED, OF A THICKNESS NOT EXCEEDING 6 MM, OTHER THAN CONIFEROUS WOOD AND THE TROPICAL WOODS CITED IN SUBHEADING NOTE 1 TO THIS CHAPTER	9	0			
4409101000	STRIPS AND FRIEZES FOR PARQUET FLOORING, NOT ASSEMBLED, CONIFEROUS	0	0			
4409102000	CONIFEROUS WOOD CONTINUOUSLY SHAPED ALONG ANY OF ITS EDGES OR FACES, WHETHER OR NOT PLANED, SANDED OR FINGER- JOINTED, MOULDED	0	0			
4409109000	OTHER CONIFEROUS WOOD CONTINUOUSLY SHAPED ALONG ANY OF ITS EDGES OR FACES, WHETHER OR NOT PLANED, SANDED OR FINGER- JOINTED, OTHER THAN STRIPS AND FRIEZES FOR PARQUET FLOORING, NOT ASSEMBLED AND MOULDED (BEADED) WOOD	9	7			
4409210000	BAMBOO WOOD (INCLUDING STRIPS AND FRIEZES FOR PARQUET FLOORING, NOT ASSEMBLED) CONTINUOUSLY SHAPED (TONGUED, GROOVED, REBATED, CHAMFERED, V-JOINTED, BEADED, MOULDED, ROUNDED OR THE LIKE) ALONG ANY OF ITS EDGES OR FACES, WHETHER OR NOT PLANED, SANDED OR END-JOINTED	0	0			
4409291000	STRIPS AND FRIEZES FOR PARQUET FLOORING, NOT ASSEMBLED, NON-CONIFEROUS	0	0			
4409292000	MOULDED (BEADED) WOOD, NON-CONIFEROUS	0	0			
4409299000	OTHER WOOD CONTINUOUSLY SHAPED (TONGUED, GROOVED, REBATED, CHAMFERED, V-JOINTED, BEADED, MOULDED, ROUNDED OR THE LIKE) ALONG ANY OF ITS EDGES OR FACES, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4410110000	PARTICLE BOARD, OF WOOD	9	10			
4410120000	ORIENTED STRAND BOARD (OSB), OF WOOD	9	10			
4410190000	SIMILAR BOARD (FOR EXAMPLE, WAFERBOARD) OF WOOD, WHETHER OR NOT AGGLOMERATED WITH RESINS OR OTHER ORGANIC BINDING	9	10			
4410900000	OTHER PARTICLE BOARD, ORIENTED STRAND BOARD (OSB) AND SIMILAR BOARD (FOR EXAMPLE, WAFERBOARD) OF OTHER LIGNEOUS MATERIALS, WHETHER OR NOT AGGLOMERATED WITH RESINS OR OTHER ORGANIC BINDING, OTHER THAN WOOD.	9	10			
4411120000	MEDIUM DENSITY FIBREBOARD (MDF), OF A THICKNESS NOT EXCEEDING 5 MM.	9	10			
4411130000	MEDIUM DENSITY FIBREBOARD (MDF), OF A THICKNESS EXCEEDING 5 MM BUT NOT EXCEEDING 9 MM	9	10			
4411140000	MEDIUM DENSITY FIBREBOARD (MDF), OF A THICKNESS EXCEEDING 9 MM	9	10			
4411920000	FIBREBOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES, OF A DENSITY EXCEEDING 0,8 G/CM <sup>3</sup>	9	10			
4411930000	FIBREBOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES, OF A DENSITY EXCEEDING 0,5 G/CM³ BUT NOT EXCEEDING 0,8 G/CM³	9	10			
4411940000	FIBREBOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES, OF A DENSITY NOT EXCEEDING 0,5 G/CM³	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4412100000	PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD, OF BAMBOO	9	10			
4412310000	PLYWOOD CONSISTING SOLELY OF SHEETS OF WOOD (OTHER THAN BAMBOO), EACH PLY NOT EXCEEDING 6 MM THICKNESS, WITH AT LEAST ONE OUTER PLY OF TROPICAL WOOD SPECIFIED IN SUBHEADING NOTE 1 TO THIS CHAPTER	9	10			
4412320000	PLYWOOD CONSISTING SOLELY OF SHEETS OF WOOD (OTHER THAN BAMBOO), EACH PLY NOT EXCEEDING 6 MM THICKNESS, WITH AT LEAST ONE OUTER PLY OF NON-CONIFEROUS WOOD	9	10			
4412390000	OTHER PLYWOOD CONSISTING SOLELY OF SHEETS OF WOOD, EACH PLY NOT EXCEEDING 6 MM THICKNESS	9	10			
4412940000	OTHER PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD, OF BLOCKBOARD, LAMINBOARD AND BATTENBOARD	9	10			
4412990000	OTHER PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD	9	10			
4413000000	DENSIFIED WOOD, IN BLOCKS, BOARDS, PLATES OR PROFILE SHAPES.	9	10			
4414000000	WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS	9	10			
4415100000	PACKING CASES, BOXES, CRATES, DRUMS AND SIMILAR PACKINGS, OF WOOD; CABLEDRUMS OF WOOD	9	10			
4415200000	PALLETS, BOX PALLETS AND OTHER LOAD BOARDS; PALLET COLLARS, OF WOOD	9	10			
4416000000	CASKS, BARRELS, VATS, TUBS AND OTHER COOPERS PRODUCTS AND PARTS THEREOF, OF WOOD, INCLUDING STAVES	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4417001000	TOOLS OF WOOD	0	0			
4417009000	BROOM OR BRUSH BODIES AND HANDLES, OF WOOD	0	0			
4418100000	WINDOWS, FRENCH-WINDOWS AND THEIR FRAMES, OF WOOD	0	0			
4418200000	DOORS AND THEIR FRAMES AND THRESHOLDS, OF WOOD	0	0			
4418400000	SHUTTERING FOR CONCRETE CONSTRUCTION WORK, OF WOOD	0	0			
4418500000	SHINGLES AND SHAKES, OF WOOD	9	10			
4418600000	POSTS AND BEAMS	0	0			
4418710000	ASSEMBLED FLOORING PANELS FOR MOSAIC FLOORS	0	0			
4418720000	OTHER ASSEMBLED FLOORING PANELS, MULTILAYER	0	0			
4418790000	OTHER ASSEMBLED FLOORING PANELS	0	0			
4418901000	CELLULAR WOOD PANELS	9	10			
4418909000	OTHER BUILDERS' JOINERY AND CARPENTRY	0	0			
4419000000	TABLEWARE AND KITCHENWARE, OF WOOD	9	10			
4420100000	STATUETTES AND OTHER ORNAMENTS, OF WOOD	9	10			
4420900000	WOOD MARQUETRY AND INLAID WOOD; CASKETS AND CASES FOR JEWELLERY OR CUTLERY, AND SIMILAR ARTICLES, OF WOOD; WOODEN ARTICLES OF FURNITURE NOT FALLING IN CHAPTER 94	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4421100000	CLOTHES HANGERS, OF WOOD	9	10			
4421901000	SPOOLS, COPS, BOBBINS, SEWING THREAD REELS AND SIMILAR ARTICLES OF TURNED WOOD	9	10			
4421902000	TOOTHPICKS, OF WOOD	9	10			
4421903000	SMALL STICKS AND SPOONS FOR CONFECTIONERY AND ICE-CREAM, OF WOOD	0	0			
4421905000	MATCH SPLINTS	0	0			
4421909000	OTHER ARTICLES OF WOOD (FOR EXAMPLE, COFFINS)	9	10			
4501100000	NATURAL CORK, RAW OR SIMPLY PREPARED	0	0			
4501900000	WASTE CORK; CRUSHED, GRANULATED OR GROUND CORK	0	0			
4502000000	NATURAL CORK, DEBACKED OR ROUGHLY SQUARED, OR IN RECTANGULAR (INCLUDING SQUARE) BLOCKS, PLATES, SHEETS OR STRIP, (INCLUDING SHARP-EDGED BLANKS FOR CORKS OR STOPPERS).	0	0			
4503100000	STOPPERS OF NATURAL CORK	0	0			
4503900000	OTHER ARTICLES OF NATURAL CORK	9	5			
4504100000	BLOCKS, PLATES, SHEETS AND STRIP; TILES OF ANY SHAPE; SOLID CYLINDERS, INCLUDING DISCS, OF AGGLOMERATED CORK	0	0			
4504901000	STOPPERS OF AGGLOMERATED CORK	9	0			
4504902000	GASKETS, WASHERS AND OTHER SEALS OF AGGLOMERATED CORK	9	5			
4504909000	OTHER ARTICLES AGGLOMERATED CORK (FOR EXAMPLE, DISCS)	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4601210000	MATS, MATTING AND SCREENS, OF BAMBOO	9	10			
4601220000	MATS, MATTING AND SCREENS, OF RATTAN	9	10			
4601290000	MATS, MATTING AND SCREENS, OF OTHER VEGETABLE MATERIALS	9	10			
4601920000	PLAITING MATERIALS, PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, OF BAMBOO, OTHER THAN MATS, MATTING AND SCREENS	9	10			
4601930000	PLAITING MATERIALS, PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, OF RATTAN, OTHER THAN MATS, MATTING AND SCREENS	9	10			
4601940000	PLAITING MATERIALS, PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, OF OTHER VEGETABLE MATERIALS, OTHER THAN MATS, MATTING AND SCREENS	9	10			
4601990000	OTHER PLAITING MATERIALS, PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, OTHER THAN MATS, MATTING AND SCREENS	9	10			
4602110000	BASKETWORK, WICKERWORK AND OTHER ARTICLES, MADE DIRECTLY OR TO SHAPE FROM PLAITING MATERIALS OR MADE UP FROM GOODS OF HEADING 46.01, OF BAMBOO	9	10			
4602120000	BASKETWORK, WICKERWORK AND OTHER ARTICLES, MADE DIRECTLY OR TO SHAPE FROM PLAITING MATERIALS OR MADE UP FROM GOODS OF HEADING 46.01, OF RATTAN	9	10			
4602190000	BASKETWORK, WICKERWORK AND OTHER ARTICLES, MADE DIRECTLY OR TO SHAPE FROM PLAITING MATERIALS OR MADE UP FROM GOODS OF HEADING 46.01, OF OTHER VEGETABLE MATERIALS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4602900000	OTHER BASKETWORK, WICKERWORK AND OTHER ARTICLES, MADE DIRECTLY OR TO SHAPE FROM PLAITING MATERIALS OR MADE UP FROM GOODS OF HEADING 46.01, OF NON-VEGETABLE MATERIALS	9	10			
4701000000	MECHANICAL WOOD PULP	9	0			
4702000000	CHEMICAL WOOD PULP, DISSOLVING GRADES	0	0			
4703110000	CHEMICAL WOOD PULP, SODA OR SULPHATE, UNBLEACHED, OF CONIFEROUS WOODS, OTHER THAN DISSOLVING GRADES	9	5			
4703190000	CHEMICAL WOOD PULP, SODA OR SULPHATE, UNBLEACHED, OF NON-CONIFEROUS WOODS	9	0			
4703210000	CHEMICAL WOOD PULP, SODA OR SULPHATE, OF CONIFEROUS WOODS, SEMI-BLEACHED OR BLEACHED, OTHER THAN DISSOLVING GRADES	0	0			
4703290000	CHEMICAL WOOD PULP, SODA OR SULPHATE, SEMI-BLEACHED OR BLEACHED, OF NON-CONIFEROUS WOODS, OTHER THAN DISSOLVING GRADES,	0	0			
4704110000	CHEMICAL WOOD PULP, SULPHITE, UNBLEACHED, OF CONIFEROUS WOODS, OTHER THAN DISSOLVING GRADES	0	0			
4704190000	CHEMICAL WOOD PULP, SULPHITE, UNBLEACHED, OF NON-CONIFEROUS WOODS, OTHER THAN DISSOLVING GRADES	0	0			
4704210000	CHEMICAL WOOD PULP, SULPHITE, SEMI-BLEACHED OR BLEACHED, OF CONIFEROUS WOODS, OTHER THAN DISSOLVING GRADES	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4704290000	CHEMICAL WOOD PULP, SULPHITE, SEMI-BLEACHED OR BLEACHED, OF NON-CONIFEROUS WOODS, OTHER THAN DISSOLVING GRADES	0	0			
4705000000	SEMI-CHEMICAL WOOD PULP	9	5			
4706100000	COTTON LINTERS PULP	0	0			
4706200000	PULPS OF FIBRES DERIVED FROM RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD	9	5			
4706300010	PULPS OF FIBRES OF BAMBOO, MECHANICAL	0	0			
4706300020	PULPS OF FIBRES OF BAMBOO, CHEMICAL	9	0			
4706300030	PULPS OF FIBRES OF BAMBOO, SEMI-CHEMICAL	0	0			
4706910000	PULPS OF OTHER FIBROUS CELLULOSIC MATERIAL, MECHANICAL	0	0			
4706920000	PULPS OF OTHER FIBROUS CELLULOSIC MATERIAL, CHEMICAL	9	0			
4706930000	PULPS OF OTHER FIBROUS CELLULOSIC MATERIAL, SEMI-CHEMICAL	0	0			
4707100000	WASTE AND SCRAP OF UNBLEACHED KRAFT PAPER OR PAPERBOARD OR CORRUGATED PAPER OR PAPERBOARD	0	0			
4707200000	WASTE AND SCRAP OF OTHER PAPER OR PAPERBOARD MADE MAINLY OF BLEACHED CHEMICAL PULP, NOT COLOURED IN THE MASS	0	0			
4707300000	WASTE AND SCRAP OF PAPER OR PAPERBOARD MADE MAINLY OF MECHANICAL PULP (FOR EXAMPLE, NEWSPAPERS, JOURNALS AND SIMILAR PRINTED MATTER)	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4707900000	OTHER WASTE AND SCRAP OF PAPER OR PAPERBOARD	0	0			
4801000000	NEWSPRINT, IN ROLLS OR SHEETS	0	0			
4802100000	HANDMADE PAPER AND PAPERBOARD	9	5			
4802200010	PAPER AND PAPERBOARD OF A KIND USED AS A BASE FOR PHOTO-SENSITIVE, HEAT-SENSITIVE OR ELECTROSENSITIVE PAPER OR PAPERBOARD, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM OR IN RECTANGULAR (INCLUDING SQUARE SHEETS) WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER SIDE EXCEEDING 15 CM, IN THE UNFOLDED STATE, OTHER THAN THOSE OF PULP OBTAINED BY A CHEMI-MECHANICAL PROCESS	0	0			
4802200090	OTHER PAPER AND PAPERBOARD OF A KIND USED AS A BASE FOR PHOTOSENSITIVE, HEAT-SENSITIVE OR ELECTROSENSITIVE PAPER OR PAPERBOARD	9	0			
4802400000	WALLPAPER BASE	9	0			
4802540010	CARBONISING BASE PAPER IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM OR IN RECTANGULAR (INCLUDING SQUARE SHEETS) WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER SIDE EXCEEDING 15 CM, IN THE UNFOLDED STATE, OTHER THAN THOSE OF PULP OBTAINED BY A CHEMI-MECHANICAL PROCESS, WEIGHING LESS THAN 40 G/M2	0	0			
4802540090	OTHER PAPER AND PAPERBOARD, NOT CONTAINING FIBRES OBTAINED BY A MECHANICAL OR CHEMI-MECHANICAL PROCESS OR OF WHICH NOT MORE THAN 10 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF SUCH FIBRES, WEIGHING LESS THAN 40 G/M2	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4802551010	SECURITY PAPER FOR BANKNOTES, WEIGHING 40 G/M2 OR MORE BUT NOT MORE THAN 150 G/M2, IN ROLLS, OF A WIDTH EXCEEDING 15 CM, OTHER THAN THOSE OF PULP OBTAINED BY A CHEMI-MECHANICAL PROCESS	0	0			
4802551090	OTHER SECURITY PAPERS FOR BANKNOTES, WEIGHING 40 G/M2 OR MORE BUT NOT MORE THAN 150 G/M2, IN ROLLS	9	0			
4802552000	OTHER SECURITY PAPERS, WEIGHING 40 G/M2 OR MORE BUT NOT MORE THAN 150 G/M2, IN ROLLS	9	0			
4802559000	OTHER PAPER AND PAPERBOARD, NOT CONTAINING FIBRES OBTAINED BY A MECHANICAL OR CHEMI-MECHANICAL PROCESS OR OF WHICH NOT MORE THAN 10 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF SUCH FIBRES, WEIGHING 40 G/M2 OR MORE BUT NOT MORE THAN 150 G/M2, IN ROLLS	9	10			
4802561010	SECURITY PAPER FOR BANKNOTES, IN RECTANGULAR (INCLUDING SQUARE) SHEETS WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER SIDE EXCEEDING 15 CM, IN THE UNFOLDED STATE, OTHER THAN THOSE OF PULP OBTAINED BY A CHEMIMECHANICAL PROCESS	0	0			
4802561090	OTHER SECURITY PAPER FOR BANKNOTES, WEIGHING 40 G/M2 OR MORE BUT NOT MORE THAN 150 G/M2, IN SHEETS WITH ONE SIDE NOT EXCEEDING 435 MM AND THE OTHER SIDE NOT EXCEEDING 297 MM IN THE UNFOLDED STATE	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4802562000	OTHER SECURITY PAPERS, WEIGHING 40 G/M2 OR MORE BUT NOT MORE THAN 150 G/M2, IN SHEETS WITH ONE SIDE NOT EXCEEDING 435 MM AND THE OTHER SIDE NOT EXCEEDING 297 MM IN THE UNFOLDED STATE	9	5			
4802569000	OTHER PAPERS WEIGHING 40 G/M2 OR MORE BUT NOT MORE THAN 150 G/M2, IN SHEETS WITH ONE SIDE NOT EXCEEDING 435 MM AND THE OTHER SIDE NOT EXCEEDING 297 MM IN THE UNFOLDED STATE	9	10			
4802571010	SECURITY PAPERS FOR BANKNOTES, WEIGHING 40 G/M2 OR MORE BUT NOT MORE THAN 150 G/M2, OF PULP OBTAINED BY A CHEMI-MECHANICAL PROCESS	9	0			
4802571090	OTHER SECURITY PAPERS FOR BANKNOTES, WEIGHING 40 G/M2 OR MORE BUT NOT MORE THAN 150 G/M2	0	0			
4802572000	OTHER SECURITY PAPERS, WEIGHING 40 G/M2 OR MORE BUT NOT MORE THAN 150 G/M2	9	0			
4802579000	OTHER PAPERS WEIGHING 40 G/M2 OR MORE BUT NOT MORE THAN 150 G/M2	9	10			
4802581010	PAPER, OF WHICH NOT MORE THAN 10 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF FIBRES OBTAINED BY A CHEMI-MECHANICAL PROCESS, WEIGHING 225 G/M2 OR MORE AND OF A WIDTH EXCEEDING 15 CM, IN ROLLS	0	0			
4802581090	OTHER PAPER AND PAPERBOARD, OF A WEIGHT EXCEEDING 150 G/M2, IN ROLLS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4802589010	PAPER, OF WHICH NOT MORE THAN 10 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF FIBRES OBTAINED BY A CHEMI-MECHANICAL PROCESS, WEIGHING 225 G/M2 OR MORE, IN STRIPS OF A WIDTH EXCEEDING 15 CM OR IN RECTANGULAR (INCLUDING SQUARE SHEETS) WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER EXCEEDING 15 CM, IN THE UNFOLDED STATE	0	0			
4802589090	OTHER PAPER AND PAPERBOARD, OF A WEIGHT EXCEEDING 150 G/M2, OTHER THAN IN ROLLS	9	10			
4802611000	PAPER AND PAPERBOARD, WEIGHING LESS THAN 40 G/M2, IN ACCORDANCE WITH THE OTHER SPECIFICATIONS OF NOTE 4 TO THIS CHAPTER, IN ROLLS	9	0			
4802619010	PAPER AND PAPERBOARD IN ROLLS, OF WHICH MORE THAN 10 % OF THE TOTAL FIBRE CONTENT CONSISTS OF FIBRES OBTAINED BY A MECHANICAL PROCESS, OF A WIDTH EXCEEDING 15 CM, OTHER THAN SECURITY PAPER	0	0			
4802619020	NEWSPRINT, OF A WIDTH EXCEEDING 15 CM BUT NOT EXCEEDING 36 CM, IN ROLLS WITH A TOTAL CONTAINED FIBER OBTAINED BY A MECHANICAL OR CHEMI-MECHANICAL MORE THAN 10 % BY WEIGHT OF TOTAL FIBER CONTENT	0	0			
4802619030	PAPER AND PAPERBOARD IN ROLLS, OF WHICH MORE THAN 10 % OF THE TOTAL FIBRE CONTENT CONSISTS OF FIBRES OBTAINED BY A MECHANICAL PROCESS, OF A WIDTH EXCEEDING 15 CM AND WEIGHING 225 G/M2 OR MORE, OTHER THAN SECURITY PAPER	0	0			
4802619040	CARBONISING BASE PAPER OF A WIDTH EXCEEDING 15 CM, OTHER THAN THOSE OF PULP OBTAINED BY A CHEMI-MECHANICAL PROCESS, IN ROLLS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4802619090	OTHER PAPER AND PAPERBOARD, OF WHICH MORE THAN 10 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF FIBRES OBTAINED BY A MECHANICAL OR CHEMI-MECHANICAL PROCESS, IN ROLLS	9	5			
4802620010	PAPER AND PAPERBOARD OF WHICH MORE THAN 10 % OF THE TOTAL FIBRE CONTENT CONSISTS OF FIBRES OBTAINED BY A MECHANICAL PROCESS, IN RECTANGULAR (INCLUDING SQUARE) SHEETS WITH ONE SIDE EXCEEDING 360 MM AND THE OTHER SIDE EXCEEDING 150 MM IN THE UNFOLDED STATE, OTHER THAN SECURITY PAPER	0	0			
4802620020	PAPER AND PAPERBOARD OF WHICH MORE THAN 10 % OF THE TOTAL FIBRE CONTENT CONSISTS OF FIBRES OBTAINED BY A CHEMICAL-MECHANICAL PROCESS, IN RECTANGULAR (INCLUDING SQUARE) SHEETS WITH ONE SIDE EXCEEDING 360 MM AND THE OTHER SIDE EXCEEDING 150 MM IN THE UNFOLDED STATE, AND WEIGHING 225 G/M2 OR MORE, OTHER THAN SECURITY PAPER	0	0			
4802620030	CARBONISING BASE PAPER, IN RECTANGULAR (INCLUDING SQUARE) SHEETS WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER SIDE EXCEEDING 15 CM IN THE UNFOLDED STATE, OTHER THAN THOSE OF PULP OBTAINED BY A CHEMIMECHANICAL PROCESS	0	0			
4802620090	OTHER PAPER AND PAPERBOARD IN SHEETS WITH ONE SIDE NOT EXCEEDING 435 MM AND THE OTHER SIDE NOT EXCEEDING 297 MM IN THE UNFOLDED STATE	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4802691000	PAPER AND PAPERBOARD, WEIGHING LESS THAN 40 G/M2, IN ACCORDANCE WITH THE OTHER SPECIFICATIONS OF NOTE 4 TO THIS CHAPTER	9	10			
4802699010	PAPER AND PAPERBOARD OF WHICH MORE THAN 10 % OF THE TOTAL FIBRE CONTENT CONSISTS OF FIBRES OBTAINED BY A MECHANICAL PROCESS, IN RECTANGULAR (INCLUDING SQUARE) SHEETS WITH ONE SIDE EXCEEDING 435 MM AND THE OTHER SIDE EXCEEDING 297 MM IN THE UNFOLDED STATE, OTHER THAN SECURITY PAPER	0	0			
4802699020	PAPER AND PAPERBOARD OF WHICH MORE THAN 10 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF FIBRES OBTAINED BY A CHEMICAL-MECHANICAL PROCESS, IN RECTANGULAR (INCLUDING SQUARE) SHEETS WITH ONE SIDE EXCEEDING 435 MM AND THE OTHER SIDE EXCEEDING 297 MM IN THE UNFOLDED STATE, AND WEIGHING 225 G/M2 OR MORE, OTHER THAN SECURITY PAPER	0	0			
4802699030	CARBONISING BASE PAPER IN STRIPS OF A WIDTH EXCEEDING 15 CM, OTHER THAN THOSE OF PULP OBTAINED BY A CHEMI-MECHANICAL PROCESS	0	0			
4802699040	OTHER CARBONISING BASE PAPER	9	10			
4802699090	OTHER PAPER AND PAPERBOARD, OF WHICH MORE THAN 10 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF FIBRES OBTAINED BY A MECHANICAL OR CHEMI-MECHANICAL PROCESS	9	10			
4803001000	CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4803009000	TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, WHETHER OR NOT CREPED, CRINKLED, EMBOSSED, PERFORATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS	9	10			
4804110000	UNBLEACHED KRAFTLINER PAPER AND PAPERBOARD	9	10			
4804190000	OTHER KRAFTLINER PAPER AND PAPERBOARD	9	5			
4804210000	SACK KRAFT PAPER, UNBLEACHED	9	0			
4804290000	OTHER SACK KRAFT PAPER	9	0			
4804310010	UNBLEACHED KRAFT PAPER AND PAPERBOARD WEIGHING 150 G/M2 OR LESS, FOR MAKING SANDPAPER	9	5			
4804310090	OTHER UNBLEACHED KRAFT PAPER AND PAPERBOARD WEIGHING 150 G/M2 OR LESS	9	10			
4804390000	OTHER KRAFT PAPER AND PAPERBOARD WEIGHING 150 G/M2 OR LESS	9	0			
4804411000	UNBLEACHED KRAFT PAPER AND PAPERBOARD WEIGHING MORE THAN 150 G/M2 BUT LESS THAN 225 G/M2, ABSORBENT, OF A KIND USED IN THE MANUFACTURE OF DECORATIVE PLASTIC SHEETS	0	0			
4804419010	UNBLEACHED KRAFT PAPER AND PAPERBOARD WEIGHING MORE THAN 150 G/M2 BUT LESS THAN 225 G/M2, FOR MAKING SANDPAPER	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4804419090	OTHER UNBLEACHED KRAFT PAPER AND PAPERBOARD WEIGHING MORE THAN 150 G/M2 BUT LESS THAN 225 G/M2	9	10			
4804420000	KRAFT PAPER AND PAPERBOARD WEIGHING MORE THAN 150 G/M2 BUT LESS THAN 225 G/M2, BLEACHED UNIFORMLY THROUGHOUT THE MASS AND OF WHICH MORE THAN 95 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF WOOD FIBRES OBTAINED BY A CHEMICAL PROCESS	9	10			
4804490000	OTHER KRAFT PAPER AND PAPERBOARD WEIGHING MORE THAN 150 G/M2 BUT LESS THAN 225 G/M2	9	10			
4804510020	UNBLEACHED KRAFT PAPER AND PAPERBOARD WEIGHING 225 G/M2 OR MORE, FOR MAKING SANDPAPER	9	10			
4804510090	OTHER UNBLEACHED KRAFT PAPER AND PAPERBOARD WEIGHING 225 G/M2 OR MORE	9	10			
4804520000	KRAFT PAPER AND PAPERBOARD WEIGHING 225 G/M2 OR MORE, BLEACHED UNIFORMLY THROUGHOUT THE MASS AND OF WHICH MORE THAN 95 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF WOOD FIBRES OBTAINED BY A CHEMICAL PROCESS	9	10			
4804590000	OTHER KRAFT PAPER AND PAPERBOARD WEIGHING 225 G/M2 OR MORE	9	10			
4805110000	SEMI-CHEMICAL FLUTING PAPER	9	10			
4805120010	STRAW FLUTING PAPER OF PULP OBTAINED BY A CHEMI-MECHANICAL PROCESS, WEIGHING 225 G/M2 OR MORE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4805120090	OTHER STRAW FLUTING PAPER	9	10			
4805190010	FLUTING PAPER OF PULP OBTAINED BY A CHEMI-MECHANICAL PROCESS, WEIGHING 225 G/M2 OR MORE	0	0			
4805190090	OTHER FLUTING PAPERS	9	10			
4805240000	TESTLINER (RECYCLED LINER BOARD) WEIGHING 150 G/M2 OR LESS	9	10			
4805250010	TESTLINER (RECYCLED LINER BOARD), OF PULP OBTAINED BY A CHEMI-MECHANICAL PROCESS AND WEIGHING 225 G/M2 OR MORE	0	0			
4805250090	OTHER TESTLINER (RECYCLED LINER BOARD)	9	10			
4805300000	SULPHITE WRAPPING PAPER	9	10			
4805401000	FILTER PAPER AND PAPERBOARD, OBTAINED FROM 100 % BY WEIGHT OF COTTON OR MANILA HEMP FIBRE, UNSIZED AND CONTAINING NO MINERAL COMPOUNDS	0	0			
4805402000	FILTER PAPER AND PAPERBOARD WITH A COTTON FIBRE CONTENT BY WEIGHT OF 70 % OR MORE BUT LESS THAN 100 %	0	0			
4805409000	OTHER FILTER PAPER AND PAPERBOARD	0	0			
4805500000	FELT PAPER AND PAPERBOARD	9	0			
4805911000	PAPER AND PAPERBOARD, NOT SURFACE-COATED OR IMPREGNATED, IN ROLLS OR SHEETS, WEIGHING NOT MORE THAN 150 G/M2, ABSORBENT, OF A KIND USED IN THE MANUFACTURE OF DECORATIVE PLASTIC SHEETS	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4805912000	PAPER AND PAPERBOARD, NOT SURFACE-COATED OR IMPREGNATED, IN ROLLS OR SHEETS, WEIGHING NOT MORE THAN 150 G/M2, FOR ELECTRIC INSULATION	0	0			
4805913000	MULTI-PLY PAPER AND PAPERBOARD (OTHER THAN THOSE OF SUBHEADINGS 4805.12, 4805.19, 4805.24 OR 4805.25), WEIGHING NOT MORE THAN 150 G/M2	9	10			
4805919010	PAPER AND PAPERBOARD, NOT SURFACE-COATED OR IMPREGNATED, IN ROLLS OR SHEETS, WEIGHING NOT MORE THAN 150 G/M2, FOR GASKETS OR WASHERS	0	0			
4805919020	PAPER AND PAPERBOARD, NOT SURFACE-COATED OR IMPREGNATED, IN ROLLS OR SHEETS, WEIGHING NOT MORE THAN 150 G/M2, FOR MAKING SANDPAPER	9	10			
4805919090	OTHER PAPER AND PAPERBOARD, NOT SURFACE-COATED OR IMPREGNATED, IN ROLLS OR SHEETS, WEIGHING NOT MORE THAN 150 G/M2	9	10			
4805921000	PAPER AND PAPERBOARD, NOT SURFACE-COATED OR IMPREGNATED, IN ROLLS OR SHEETS, WEIGHING MORE THAN 150 G/M2 BUT LESS THAN 225 G/M2, FOR ELECTRIC INSULATION	0	0			
4805922000	MULTI-PLY PAPER AND PAPERBOARD (OTHER THAN THOSE OF SUBHEADINGS 4805.12, 4805.19, 4805.24 OR 4805.25), WEIGHING NOT MORE THAN 150 G/M2 BUT LESS THAN 225 G/M2	9	10			
4805929000	OTHER PAPER AND PAPERBOARD, NOT SURFACE-COATED OR IMPREGNATED, IN ROLLS OR SHEETS, WEIGHING MORE THAN 150 G/M2 BUT LESS THAN 225 G/M2	9	10			
4805931000	PAPER AND PAPERBOARD, NOT SURFACE-COATED OR IMPREGNATED, IN ROLLS OR SHEETS, WEIGHING 225 G/M2 OR MORE, FOR ELECTRIC INSULATION	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4805932000	MULTI-PLY PAPER AND PAPERBOARD (OTHER THAN THOSE OF SUBHEADINGS 4805.12, 4805.19, 4805.24 OR 4805.25), WEIGHING 225 G/M2 OR MORE	0	0			
4805933000	RIGID PAPERBOARD WITH A SPECIFIC WEIGHT EXCEEDING 1	9	5			
4805939000	OTHER PAPER AND PAPERBOARD, NOT SURFACE-COATED OR IMPREGNATED, IN ROLLS OR SHEETS	0	0			
4806100000	VEGETABLE PARCHMENT	0	0			
4806200000	GREASEPROOF PAPERS	9	5			
4806300000	TRACING PAPERS	0	0			
4806400000	GLASSINE AND OTHER GLAZED TRANSPARENT OR TRANSLUCENT PAPERS	0	0			
4807000000	COMPOSITE PAPER AND PAPERBOARD (MADE BY STICKING FLAT LAYERS OF PAPER OR PAPERBOARD TOGETHER WITH AN ADHESIVE), NOT SURFACE-COATED OR IMPREGNATED, WHETHER OR NOT INTERNALLY REINFORCED, IN ROLLS OR SHEETS	9	10			
4808100000	CORRUGATED PAPER AND PAPERBOARD, WHETHER OR NOT PERFORATED	9	10			
4808200000	SACK KRAFT PAPER, CREPED OR CRINKLED, WHETHER OR NOT EMBOSSED OR PERFORATED	9	10			
4808300000	OTHER KRAFT PAPER, CREPED OR CRINKLED, WHETHER OR NOT EMBOSSED OR PERFORATED	9	10			
4808900000	OTHER PAPER OR PAPERBOARD, CORRUGATED, CREPED, CRINKLED, EMBOSSED OR PERFORATED, IN ROLLS OR SHEETS, OTHER THAN PAPER OF THE KIND DESCRIBED IN HEADING 4803	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4809200000	SELF-COPY PAPER	9	10			
4809900010	PAPER FOR DUPLICATOR STENCILS	9	10			
4809900090	CARBON PAPER AND OTHER COPYING OR TRANSFER PAPERS (INCLUDING COATED OR IMPREGNATED PAPER FOR OFFSET PLATES), WHETHER OR NOT PRINTED, IN ROLLS OR SHEETS	9	10			
4810131100	PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, NOT CONTAINING FIBRES OBTAINED BY A MECHANICAL OR CHEMI-MECHANICAL PROCESS OR OF WHICH NOT MORE THAN 10 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF SUCH FIBRES, IN ROLLS, WITH A WEIGHT OF OR LESS THAN	9	0			
4810131900	OTHER PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, NOT CONTAINING FIBRES OBTAINED BY A MECHANICAL OR CHEMI-MECHANICAL PROCESS OR OF WHICH NOT MORE THAN 10 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF SUCH FIBRES, IN ROLLS, WITH A WEIGHT OF	9	7			
4810132000	PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, NOT CONTAINING FIBRES OBTAINED BY A MECHANICAL OR CHEMI-MECHANICAL PROCESS OR OF WHICH NOT MORE THAN 10 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF SUCH FIBRES, IN ROLLS, WEIGHING MORE THAN 150	9	7			
4810141000	PAPER AND PAPERBOARD IN SHEETS WITH ONE SIDE EXCEEDING 360 MM AND THE OTHER SIDE EXCEEDING 150 MM IN THE UNFOLDED STATE	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4810149000	OTHER PAPER AND PAPERBOARD IN SHEETS WITH ONE SIDE NOT EXCEEDING 435 MM AND THE OTHER SIDE NOT EXCEEDING 297 MM IN THE UNFOLDED STATE, OTHER THAN IN ROLLS	9	10			
4810190000	OTHER PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, NOT CONTAINING FIBRES OBTAINED BY A MECHANICAL OR CHEMI-MECHANICAL PROCESS OR OF WHICH NOT MORE THAN 10 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF SUCH FIBRES	9	10			
4810220000	LIGHTWEIGHT COATED PAPER (L.W.C.)	9	5			
4810290000	OTHER PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, OF WHICH MORE THAN 10 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF FIBRES OBTAINED BY A MECHANICAL OR CHEMIMECHANICAL PROCESS	9	7			
4810310000	KRAFT PAPER AND PAPERBOARD OTHER THAN OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, BLEACHED UNIFORMLY THROUGHOUT THE MASS AND OF WHICH MORE THAN 95 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF WOOD FIBRES OBTAINED BY A CHEMICAL PROCESS, WEIGHING 150 G/M2 OR LESS	9	10			
4810320000	KRAFT PAPER AND PAPERBOARD OTHER THAN OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, BLEACHED UNIFORMLY THROUGHOUT THE MASS AND OF WHICH MORE THAN 95 % BY WEIGHT OF THE TOTAL FIBRE CONTENT CONSISTS OF WOOD FIBRES OBTAINED BY A CHEMICAL PROCESS, WEIGHING MORE THAN 150 G/M2	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4810390000	OTHER KRAFT PAPER AND PAPERBOARD OTHER THAN OF A OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES	9	10			
4810920000	OTHER MULTI-PLY PAPER AND PAPERBOARD	9	7			
4810990000	OTHER PAPER AND PAPERBOARD	9	10			
4811101010	PAPER AND PAPERBOARD TARRED THROUGHOUT THE MASS, OF A SPECIFIC WEIGHT EXCEEDING 1, WHETHER OR NOT GLAZED, VARNISHED OR GOFFERED, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM OR IN RECTANGULAR (INCLUDING SQUARE SHEETS) WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER SIDE EXCEEDING 15 CM, IN THE UNFOLDED STATE	0	0			
4811101090	OTHER PAPER AND PAPERBOARD TARRED THROUGHOUT THE MASS, OF A SPECIFIC WEIGHT EXCEEDING 1, WHETHER OR NOT GLAZED, VARNISHED OR GOFFERED	9	10			
4811109000	OTHER TARRED, BITUMINISED OR ASPHALTED PAPER AND PAPERBOARD	9	10			
4811411000	SELF-ADHESIVE PAPER AND PAPERBOARD, IN ROLLS OF A WIDTH EXCEEDING 15 CM OR IN SHEETS WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER SIDE EXCEEDING 15 CM IN THE UNFOLDED STATE	9	10			
4811419000	OTHER SELF-ADHESIVE PAPER AND PAPERBOARD	9	10			
4811491000	GUMMED PAPER AND PAPERBOARD, IN ROLLS OF A WIDTH EXCEEDING 15 CM OR IN SHEETS WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER SIDE EXCEEDING 15 CM IN THE UNFOLDED STATE	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4811499000	OTHER GUMMED PAPER AND PAPERBOARD	9	10			
4811511010	PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH PLASTICS (EXCLUDING ADHESIVES), BLEACHED, WEIGHING MORE THAN 150 G/M2, WITH AN INTERMEDIATE LAYER OF ALUMINIUM FOIL, OF A KIND USED IN THE FOOD INDUSTRY FOR PACKING FOODSTUFFS, WHETHER OR NOT PRINTED, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM OR IN RECTANGULAR (INCLUDING SQUARE) SHEETS WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER SIDE EXCEEDING 15 CM, IN THE UNFOLDED STATE	0	0			
4811511090	OTHER PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH PLASTICS (EXCLUDING ADHESIVES), BLEACHED, WEIGHING MORE THAN 150 G/M2, WITH AN INTERMEDIATE LAYER OF ALUMINIUM FOIL, OF A KIND USED IN THE FOOD INDUSTRY FOR PACKING FOODSTUFFS, WHETHER OR NOT PRINTED	9	0			
4811512000	PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH PLASTICS (EXCLUDING ADHESIVES), BLEACHED, WEIGHING MORE THAN 150 G/M2, COVERED OR COATED ON BOTH SIDES WITH PLASTIC, OF A KIND USED IN THE FOOD INDUSTRY, WHETHER OR NOT PRINTED	0	0			
4811519000	OTHER PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH PLASTICS (EXCLUDING ADHESIVES), BLEACHED, WEIGHING MORE THAN 150 G/M2	0	0			
4811591010	OTHER PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH PLASTICS (EXCLUDING ADHESIVES), FOR MAKING WET SANDPAPER, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM OR IN RECTANGULAR (INCLUDING SQUARE SHEETS) WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER SIDE EXCEEDING 15 CM, IN THE UNFOLDED STATE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4811591090	OTHER PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH PLASTICS (EXCLUDING ADHESIVES), FOR MAKING WET SANDPAPER	9	5			
4811592000	OTHER PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH PLASTICS (EXCLUDING ADHESIVES), WITH AN INTERMEDIATE LAYER OF ALUMINIUM FOIL, OF A KIND USED IN THE FOOD INDUSTRY FOR PACKING FOODSTUFFS, WHETHER OR NOT PRINTED	9	0			
4811593000	OTHER PAPER IMPREGNATED WITH MELAMINE RESINS, WHETHER OR NOT DECORATED OR PRINTED	9	5			
4811594010	OTHER PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH PLASTICS (EXCLUDING ADHESIVES), FOR ELECTRICAL INSULATION, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM OR IN RECTANGULAR (INCLUDING SQUARE SHEETS) WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER SIDE EXCEEDING 15 CM, IN THE UNFOLDED STATE	0	0			
4811594090	OTHER PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH PLASTICS (EXCLUDING ADHESIVES), FOR ELECTRICAL INSULATION	9	0			
4811595000	OTHER PAPER AND PAPERBOARD COVERED OR COATED ON BOTH SIDES WITH PLASTIC, OF A KIND USED IN THE FOOD INDUSTRY, WHETHER OR NOT PRINTED	9	5			
4811596000	OTHER FILTER PAPERS	0	0			
4811599000	OTHER PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH PLASTICS (EXCLUDING ADHESIVES)	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4811601010	PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH WAX, PARAFFIN WAX, STEARIN, OIL OR GLYCEROL, FOR ELECTRICAL INSULATION, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM OR IN RECTANGULAR (INCLUDING SQUARE SHEETS) WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER EXCEEDING 15 CM, IN THE UNFOLDED STATE	0	0			
4811601090	OTHER PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH WAX, PARAFFIN WAX, STEARIN, OIL OR GLYCEROL, FOR ELECTRICAL INSULATION	9	0			
4811609000	OTHER PAPER AND PAPERBOARD COATED, IMPREGNATED OR COVERED WITH WAX, PARAFFIN WAX, STEARIN, OIL OR GLYCEROL	9	10			
4811901000	PAPER AND PAPERBOARD, VARNISHED, OF A SPECIFIC WEIGHT EXCEEDING 1, WHETHER OR NOT GOFFERED	9	0			
4811902010	OTHER PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, FOR GASKETS OR WASHERS, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM OR IN RECTANGULAR (INCLUDING SQUARE SHEETS) WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER SIDE EXCEEDING 15 CM, IN THE UNFOLDED STATE	0	0			
4811902090	OTHER PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, FOR GASKETS OR WASHERS	9	0			
4811905000	PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, RULED, LINED OR SQUARED	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4811908010	ABSORBENT PAPER, DECORATED OR PRINTED, NOT IMPREGNATED, OF A KIND USED TO MAKE DECORATIVE PLASTIC LAMINATES, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM OR IN RECTANGULAR (INCLUDING SQUARE SHEETS) WITH ONE SIDE EXCEEDING 36 CM AND THE OTHER SIDE EXCEEDING 15 CM, IN THE UNFOLDED STATE	0	0			
4811908090	OTHER ABSORBENT PAPER, DECORATED OR PRINTED, NOT IMPREGNATED, OF A KIND USED TO MAKE DECORATIVE PLASTIC LAMINATES	9	5			
4811909000	OTHER PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES	9	5			
4812000000	FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP	0	0			
4813100000	CIGARETTE PAPER, IN THE FORM OF BOOKLETS OR TUBES	9	0			
4813200000	CIGARETTE PAPER IN ROLLS OF A WIDTH NOT EXCEEDING 5 CM	0	0			
4813900000	CIGARETTE PAPER OTHER THAN IN BOOKLETS, TUBES OR ROLLS OF A WIDTH NOT EXCEEDING 5 CM	9	5			
4814100000	INGRAIN PAPER	0	0			
4814200000	WALLPAPER AND SIMILAR WALL COVERING, CONSISTING OF PAPER COATED OR COVERED, ON THE FACE SIDE, WITH A GRAINED, EMBOSSED, COLOURED, DESIGN-PRINTED OR OTHERWISE DECORATED LAYER OF PLASTICS	9	5			
4814900010	WALLPAPER AND SIMILAR WALL COVERINGS, CONSISTING OF PAPER COVERED, ON THE FACE SIDE, WITH PLAITING MATERIAL, WHETHER OR NOT BOUND TOGETHER IN PARALLEL STRANDS OR WOVEN	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4814900090	OTHER WALLPAPER AND SIMILAR WALL COVERINGS; WINDOW TRANSPARENCIES	0	0			
4816200000	SELF-COPY PAPER, IN ROLLS OF A WIDTH NOT EXCEEDING 36 CM OR IN RECTANGULAR (INCLUDING SQUARE) SHEETS WITH ONE SIDE NOT EXCEEDING 36 CM	9	10			
4816900000	SELF-COPY PAPER AND THE LIKE, IN ROLLS OF A WIDTH NOT EXCEEDING 36 CM OR IN RECTANGULAR (INCLUDING SQUARE) SHEETS WITH ONE SIDE EXCEEDING 36 CM	9	10			
4817100000	ENVELOPES OF PAPER OR PAPERBOARD	9	10			
4817200000	LETTER CARDS, PLAIN POSTCARDS AND CORRESPONDENCE CARDS OF PAPER OR PAPERBOARD	9	10			
4817300000	BOXES, POUCHES, WALLETS AND WRITING COMPENDIUMS, OF PAPER OR PAPERBOARD, CONTAINING AN ASSORTMENT OF PAPER STATIONERY	9	10			
4818100000	TOILET PAPER IN ROLLS OF A WIDTH NOT EXCEEDING 36 CM	9	10			
4818200000	HANDKERCHIEFS, CLEANSING OR FACIAL TISSUES AND TOWELS OF PAPER PULP, PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES	9	10			
4818300000	TABLECLOTHS AND SERVIETTES OF PAPER PULP, PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES	9	10			
4818401000	NAPKINS FOR BABIES	9	10			
4818402000	SANITARY TOWELS AND TAMPONS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4818409000	SIMILAR SANITARY ARTICLES OF PAPER PULP, PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES	9	10			
4818500000	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES OF PAPER PULP, PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES	9	10			
4818900000	OTHER ARTICLES OF PAPER PULP, PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES	9	10			
4819100000	BOXES OF CORRUGATED PAPER OR PAPERBOARD	9	10			
4819200000	FOLDING CARTONS, BOXES AND CASES, OF NON-CORRUGATED PAPER OR PAPERBOARD	9	10			
4819301000	SACKS AND BAGS, HAVING A BASE OF A WIDTH OF 40 CM OR MORE, MULTI-PLY	9	10			
4819309000	OTHER SACKS AND BAGS HAVING A BASE OF A WIDTH OF 40 CM OR MORE	9	10			
4819400000	OTHER SACKS AND BAGS, INCLUDING CONES	9	10			
4819500000	OTHER PACKING CONTAINERS, INCLUDING RECORD SLEEVES	9	10			
4819600000	BOX FILES, LETTER TRAYS, AND SIMILAR ARTICLES, OF PAPER OR PAPERBOARD, OF A KIND USED IN OFFICES, SHOPS OR THE LIKE	9	10			
4820100000	REGISTERS, ACCOUNT BOOKS, NOTEBOOKS, ORDER BOOKS, RECEIPT BOOKS, LETTER PADS, MEMORANDUM PADS, DIARIES AND SIMILAR ARTICLES	9	10			
4820200000	EXERCISE BOOKS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4820300000	BINDERS (OTHER THAN BOOK COVERS), FOLDERS AND FILE COVERS	9	10			
4820401000	CONTINUOUS FORMS	9	10			
4820409000	OTHER MANIFOLD BUSINESS FORMS AND INTERLEAVED CARBON SETS	9	10			
4820500000	ALBUMS FOR SAMPLES OR FOR COLLECTIONS	9	10			
4820901000	UNPRINTED CONTINUOUS FORMS	9	10			
4820909000	OTHER OFFICE OR SCHOOL SUPPLIES OR ARTICLES OF STATIONERY, OF PAPER OR PAPERBOARD	9	10			
4821100000	PAPER OR PAPERBOARD LABELS OF ALL KINDS, PRINTED	9	10			
4821900000	PAPER OR PAPERBOARD LABELS OF ALL KINDS, OTHER THAN PRINTED	9	10			
4822100000	BOBBINS, SPOOLS, COPS AND SIMILAR SUPPORTS OF PAPER PULP, PAPER OR PAPERBOARD (WHETHER OR NOT PERFORATED OR HARDENED), OF A KIND USED FOR WINDING TEXTILE YARN	9	10			
4822900000	OTHER BOBBINS, SPOOLS, COPS AND SIMILAR SUPPORTS OF PAPER PULP, PAPER OR PAPERBOARD (WHETHER OR NOT PERFORATED OR HARDENED)	9	10			
4823200010	FILTER PAPER AND PAPERBOARD, UNCOATED, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM BUT NOT EXCEEDING 36 CM	0	0			
4823200090	OTHER FILTER PAPER AND PAPERBOARD	0	0			
4823400000	ROLLS, SHEETS AND DIALS, PRINTED FOR SELF-RECORDING APPARATUS	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4823610000	TRAYS, DISHES, PLATES, CUPS AND THE LIKE, OF BAMBOO	9	10			
4823690000	OTHER TRAYS, DISHES, PLATES, CUPS AND THE LIKE, OF PAPER OR PAPERBOARD	9	10			
4823700000	MOULDED OR PRESSED ARTICLES OF PAPER PULP	9	10			
4823902000	ELECTRICAL INSULATION PAPER	0	0			
4823904000	GASKETS OR WASHERS	0	0			
4823905000	CARDS FOR JACQUARD AND SIMILAR MACHINES	0	0			
4823906000	DRESS PATTERNS, MODELS AND TEMPLATES	9	0			
4823909010	UNBLEACHED KRAFT PAPER AND PAPERBOARD WEIGHING MORE THAN 150 G/M2 BUT LESS THAN 225 G/M2, ABSORBENT, OF A KIND USED IN THE MANUFACTURE OF DECORATIVE PLASTIC SHEETS, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM BUT NOT EXCEEDING 36 CM	0	0			
4823909020	UNCOATED PAPER AND PAPERBOARD, OF A WEIGHT NOT EXCEEDING 150 G/M2, OF A KIND USED IN THE MANUFACTURE OF DECORATIVE PLASTIC SHEETS, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM BUT NOT EXCEEDING 36 CM	0	0			
4823909030	UNCOATED PAPER AND PAPERBOARD, UNCOATED, OF A KIND USED FOR GASKETS OR WASHERS, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM BUT NOT EXCEEDING 36 CM	0	0			
4823909040	VEGETABLE PARCHMENT IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM BUT NOT EXCEEDING 36 CM	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4823909050	TRACING PAPER IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM BUT NOT EXCEEDING 36 CM	0	0			
4823909060	GLASSINE AND OTHER GLAZED TRANSPARENT OR TRANSLUCENT PAPERS IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM BUT NOT EXCEEDING 36 CM	0	0			
4823909070	UNCOATED PAPER, IN STRIPS OR ROLLS OF A WIDTH EXCEEDING 15 CM BUT NOT EXCEEDING 36 CM, NOT FURTHER WORKED OR PROCESSED THAN AS SPECIFIED IN NOTE 3 TO THIS CHAPTER, OF PULP OBTAINED BY A CHEMI-MECHANICAL PROCESS AND WEIGHING 225 G/M2 OR MORE	0	0			
4823909091	FLOOR COVERINGS ON A BASE OF PAPER OR OF PAPERBOARD, WHETHER OR NOT CUT TO SIZE	0	0			
4823909099	OTHER PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, CUT TO SIZE OR SHAPE; OTHER ARTICLES OF PAPER PULP, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES	9	10			
4901101000	HOROSCOPES, PHOTONOVELS, COMIC STRIPS AND COMIC BOOKS, IN SINGLE SHEETS, WHETHER OR NOT FOLDED	0	0			
4901109000	PRINTED BOOKS, BROCHURES, LEAFLETS AND SIMILAR PRINTED MATTER, IN SINGLE SHEETS, WHETHER OR NOT FOLDED	0	0			
4901910000	DICTIONARIES AND ENCYCLOPAEDIAS, AND SERIAL INSTALMENTS THEREOF, OTHER THAN IN SINGLE SHEETS, WHETHER OR NOT FOLDED	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4901991000	HOROSCOPES, PHOTONOVELS, COMIC STRIPS AND COMIC BOOKS, OTHER THAN IN SINGLE SHEETS, WHETHER OR NOT FOLDED	0	0			
4901999000	OTHER PRINTED BOOKS, BROCHURES, LEAFLETS AND SIMILAR PRINTED MATTER, OTHER THAN IN SINGLE SHEETS, WHETHER OR NOT FOLDED	0	0			
4902100000	NEWSPAPERS, JOURNALS AND PERIODICALS, WHETHER OR NOT ILLUSTRATED OR CONTAINING ADVERTISING MATERIAL, APPEARING AT LEAST FOUR TIMES A WEEK	0	0			
4902901000	HOROSCOPES, PHOTONOVELS, COMIC STRIPS AND COMIC BOOKS, APPEARING AT LEAST FOUR TIMES A WEEK	0	0			
4902909000	OTHER NEWSPAPERS, JOURNALS AND PERIODICALS, WHETHER OR NOT ILLUSTRATED OR CONTAINING ADVERTISING MATERIAL	0	0			
4903000000	CHILDREN'S PICTURE, DRAWING OR COLOURING BOOKS	0	0			
4904000000	MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED	0	0			
4905100000	GLOBES	9	0			
4905910000	MAPS AND HYDROGRAPHIC OR SIMILAR CHARTS OF ALL KINDS, INCLUDING ATLASES, WALL MAPS AND TOPOGRAPHICAL PLANS, PRINTED IN BOOK FORM	9	0			
4905990000	OTHER MAPS AND HYDROGRAPHIC OR SIMILAR CHARTS OF ALL KINDS, INCLUDING ATLASES, WALL MAPS AND TOPOGRAPHICAL PLANS, PRINTED, OTHER THAN IN BOOK FORM	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4906000000	PLANS AND DRAWINGS FOR ARCHITECTURAL, ENGINEERING, INDUSTRIAL, COMMERCIAL, TOPOGRAPHICAL OR SIMILAR PURPOSES, BEING ORIGINALS DRAWN BY HAND; HAND-WRITTEN TEXTS; PHOTOGRAPHIC REPRODUCTIONS ON SENSITISED PAPER AND CARBON COPIES	9	0			
4907001000	UNUSED POSTAGE, REVENUE OR SIMILAR STAMPS OF CURRENT OR NEW ISSUE IN THE COUNTRY IN WHICH THEY HAVE, OR WILL HAVE, A RECOGNISED FACE VALUE; STAMP-IMPRESSED PAPER	9	5			
4907002000	BANKNOTES	9	0			
4907003000	BOOKS OF TRAVELLER'S CHEQUES ISSUED BY FOREIGN CREDIT INSTITUTIONS	9	5			
4907009000	OTHER CHEQUE FORMS; STOCK, SHARE OR BOND CERTIFICATES AND SIMILAR DOCUMENTS OF TITLE	9	5			
4908100000	TRANSFERS (DECALCOMANIAS), VITRIFIABLE	9	10			
4908901000	OTHER TRANSFERS (DECALCOMANIAS) FOR CONTINUOUS TRANSFER ON FABRICS	0	0			
4908909000	OTHER TRANSFERS (DECALCOMANIAS)	9	10			
4909000000	PRINTED OR ILLUSTRATED POSTCARDS; PRINTED CARDS BEARING PERSONAL GREETINGS, MESSAGES OR ANNOUNCEMENTS, WHETHER OR NOT ILLUSTRATED, WITH OR WITHOUT ENVELOPES OR TRIMMINGS	9	10			
4910000000	CALENDARS OF ANY KIND, PRINTED, INCLUDING CALENDAR BLOCKS	9	10	_		

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
4911100000	TRADE ADVERTISING MATERIAL, COMMERCIAL CATALOGUES AND THE LIKE	9	10			
4911910000	PICTURES, DESIGNS AND PHOTOGRAPHS	9	10			
4911990000	OTHER PRINTED MATTER	9	10			
5001000000	SILKWORM COCOONS SUITABLE FOR REELING	0	0			
5002000000	RAW SILK (NOT THROWN)	0	0			
5003000000	SILK WASTE (INCLUDING COCOONS UNSUITABLE FOR REELING, YARN WASTE AND GARNETTED STOCK)	0	0			
5004000000	SILK YARN (OTHER THAN YARN SPUN FROM SILK WASTE) NOT PUT UP FOR RETAIL SALE.	0	0			
5005000000	YARN SPUN FROM SILK WASTE, NOT PUT UP FOR RETAIL SALE	9	0			
5006000000	SILK YARN OR YARN SPUN FROM SILK WASTE, PUT UP FOR RETAIL SALE; SILKWORM GUT	9	0			
5007100000	FABRIC OF NOIL SILK	17	0			
5007200000	OTHER FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF SILK OR OF SILK WASTE OTHER THAN NOIL SILK	17	0			
5007900000	OTHER FABRICS OF SILK OR SILK WASTE	17	0			
5101110000	GREASY, INCLUDING FLEECE-WASHED WOOL, SHORN	9	0			
5101190000	GREASY, INCLUDING FLEECE-WASHED WOOL, OTHER THAN SHORN	9	0			
5101210000	SHORN WOOL, DEGREASED, NOT CARBONISED	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5101290000	OTHER WOOL, DEGREASED, NOT CARBONISED	9	0			
5101300000	CARBONISED WOOL	0	0			
5102110000	FINE ANIMAL HAIR OF KASHMIR (CASHMERE) GOATS	9	0			
5102191000	FINE ANIMAL HAIR, OF ALPACA OR LLAMA	9	0			
5102192000	FINE ANIMAL HAIR, OF RABBITS OR HARES	0	0			
5102199000	OTHER FINE ANIMAL HAIR	9	0			
5102200000	COARSE ANIMAL HAIR	9	0			
5103100000	NOILS OF WOOL OR OF FINE ANIMAL HAIR	9	0			
5103200000	OTHER WASTE OF WOOL OR OF FINE ANIMAL HAIR	9	5			
5103300000	WASTE OF COARSE ANIMAL HAIR	9	0			
5104000000	GARNETTED STOCK OF WOOL OR OF FINE OR COARSE ANIMAL HAIR	9	0			
5105100000	CARDED WOOL	9	0			
5105210000	COMBED WOOL IN FRAGMENTS	0	0			
5105291000	COMBED WOOL, IN TOPS	9	0			
5105299000	OTHER COMBED WOOL	9	0			
5105310000	CARDED OR COMBED FINE ANIMAL HAIR OF KASHMIR (CASHMERE) GOATS	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5105391000	CARDED OR COMBED FINE ANIMAL HAIR, OF ALPACA OR LLAMA	9	0			
5105392000	CARDED OR COMBED FINE ANIMAL HAIR OF VICUÑA	9	0			
5105399000	OTHER CARDED OR COMBED FINE ANIMAL HAIR	9	0			
5105400000	COARSE ANIMAL HAIR, CARDED OR COMBED	9	0			
5106100000	YARN OF CARDED WOOL CONTAINING 85 % OR MORE BY WEIGHT OF WOOL, NOT PUT UP FOR RETAIL SALE	9	0			
5106200000	YARN OF CARDED WOOL CONTAINING LESS THAN 85 % BY WEIGHT OF WOOL, NOT PUT UP FOR RETAIL SALE	9	0			
5107100000	YARN OF COMBED WOOL CONTAINING 85 % OR MORE BY WEIGHT OF WOOL, NOT PUT UP FOR RETAIL SALE	9	0			
5107200000	YARN OF COMBED WOOL CONTAINING LESS THAN 85 % BY WEIGHT OF WOOL, NOT PUT UP FOR RETAIL SALE	9	0			
5108100000	YARN SPUN FROM CARDED FINE ANIMAL HAIR, NOT PUT UP FOR RETAIL SALE	9	0			
5108200000	YARN SPUN FROM COMBED FINE ANIMAL HAIR, NOT PUT UP FOR RETAIL SALE	9	0			
5109100000	YARN OF WOOL OR FINE ANIMAL HAIR CONTAINING 85 % OR MORE BY WEIGHT OF WOOL OR FINE ANIMAL HAIR, PUT UP FOR RETAIL SALE	17	0			
5109900000	OTHER YARN OF WOOL OR FINE ANIMAL HAIR, PUT UP FOR RETAIL SALE	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5110001000	YARN OF COARSE ANIMAL HAIR OR OF HORSEHAIR (INCLUDING GIMPED HORSEHAIR YARN), NOT PUT UP FOR RETAIL SALE	9	0			
5110009000	OTHER YARN OF COARSE ANIMAL HAIR OR OF HORSEHAIR (INCLUDING GIMPED HORSEHAIR YARN)	17	0			
5111111000	WOVEN FABRICS OF CARDED WOOL, CONTAINING 85 % OR MORE BY WEIGHT OF WOOL, WEIGHING NOT MORE THAN 300 G/M2	17	0			
5111112000	WOVEN FABRICS OF CARDED VICUÑA HAIR, CONTAINING 85 % OR MORE BY WEIGHT OF FINE HAIR, WEIGHING NOT MORE THAN 300 G/M2	17	0			
5111114000	WOVEN FABRICS OF CARDED ALPACA OR LLAMA HAIR, CONTAINING 85 % OR MORE BY WEIGHT OF FINE HAIR, WEIGHING NOT MORE THAN 300 G/M2	17	0			
5111119000	OTHER WOVEN FABRICS OF CARDED FINE ANIMAL HAIR, OTHER THAN VICUÑA, ALPACA OR LLAMA HAIR, CONTAINING 85 % OR MORE BY WEIGHT OF FINE HAIR, WEIGHING NOT MORE THAN 300 G/M2	17	0			
5111191000	OTHER WOVEN FABRICS OF CARDED FINE WOOL, CONTAINING 85 % OR MORE BY WEIGHT OF FINE HAIR, OTHER THAN THOSE WEIGHING NOT MORE THAN 200 G/M2	17	0			
5111192000	OTHER WOVEN FABRICS OF CARDED VICUÑA HAIR, CONTAINING 85 % OR MORE BY WEIGHT OF FINE HAIR, OTHER THAN THOSE WEIGHING NOT MORE THAN 200 G/M2	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5111194000	OTHER WOVEN FABRICS OF CARDED ALPACA OR LLAMA HAIR, CONTAINING 85 % OR MORE BY WEIGHT OF FINE HAIR, OTHER THAN THOSE WEIGHING NOT MORE THAN 200 G/M2	17	0			
5111199000	OTHER WOVEN FABRICS OF CARDED FINE ANIMAL HAIR, OTHER THAN VICUÑA, ALPACA OR LLAMA HAIR, CONTAINING 85 % OR MORE BY WEIGHT OF FINE ANIMAL HAIR, OTHER THAN THOSE WEIGHING NOT MORE THAN 200 G/M2	17	0			
5111201000	WOVEN FABRICS OF CARDED WOOL, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS	17	0			
5111202000	WOVEN FABRICS OF CARDED VICUÑA HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS	17	0			
5111204000	WOVEN FABRICS OF CARDED FINE ALPACA OR LLAMA HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS	17	0			
5111209000	OTHER WOVEN FABRICS OF CARDED FINE ANIMAL HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS	17	0			
5111301000	WOVEN FABRICS OF CARDED WOOL, MIXED MAINLY OR SOLELY WITH MAN-MADE STAPLE FIBRES	17	0			
5111302000	WOVEN FABRICS OF CARDED VICUÑA HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE STAPLE FIBRES	17	0			
5111304000	WOVEN FABRICS OF CARDED FINE ALPACA OR LLAMA HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE STAPLE FIBRES	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5111309000	OTHER WOVEN FABRICS OF CARDED FINE ANIMAL HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE STAPLE FIBRES	17	0			
5111901000	OTHER WOVEN FABRICS OF CARDED WOOL	17	0			
5111902000	OTHER WOVEN FABRICS OF CARDED VICUÑA HAIR	17	0			
5111904000	OTHER WOVEN FABRICS OF CARDED FINE ALPACA OR LLAMA HAIR	17	0			
5111909000	OTHER WOVEN FABRICS OF CARDED FINE ANIMAL HAIR	17	0			
5112111000	WOVEN FABRICS OF COMBED WOOL, CONTAINING 85 % OR MORE BY WEIGHT OF WOOL, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5112112000	WOVEN FABRICS OF COMBED VICUÑA HAIR, CONTAINING 85 % OR MORE BY WEIGHT OF WOOL, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5112114000	WOVEN FABRICS OF COMBED ALPACA OR LLAMA HAIR, CONTAINING 85 % OR MORE BY WEIGHT OF FINE ANIMAL HAIR, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5112119000	OTHER WOVEN FABRICS OF COMBED FINE ANIMAL HAIR, OTHER THAN VICUÑA, ALPACA OR LLAMA HAIR, CONTAINING 85 % OR MORE BY WEIGHT OF FINE ANIMAL HAIR, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5112191000	WOVEN FABRICS CONTAINING 85 % OR MORE BY WEIGHT OF COMBED WOOL, WEIGHING MORE THAN 200 G/M2	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5112192000	WOVEN FABRICS CONTAINING 85 % OR MORE BY WEIGHT OF COMBED VICUÑA HAIR, WEIGHING MORE THAN 200 G/M2	17	0			
5112194000	WOVEN FABRICS OF COMBED FINE ALPACA OR LLAMA HAIR CONTAINING 85 % OR MORE BY WEIGHT OF WOOL OR FINE ANIMAL HAIR, WEIGHING MORE THAN 200 G/M2	17	0			
5112199000	OTHER WOVEN FABRICS OF COMBED WOOL OR COMBED FINE ANIMAL HAIR CONTAINING 85 % OR MORE BY WEIGHT OF WOOL OR FINE ANIMAL HAIR, WEIGHING MORE THAN 200 G/M2	17	0			
5112201000	OTHER WOVEN FABRICS OF COMBED WOOL, MIXED MAINLY OR SOLELY WITH MANMADE FILAMENTS	17	0			
5112202000	OTHER WOVEN FABRICS OF COMBED VICUÑA HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS	17	0			
5112204000	OTHER WOVEN FABRICS OF COMBED ALPACA OR LLAMA HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS	17	0			
5112209000	OTHER WOVEN FABRICS OF COMBED FINE ANIMAL HAIR OTHER THAN VICUÑA, ALPACA OR LLAMA HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS	17	0			
5112301000	OTHER WOVEN FABRICS OF COMBED WOOL, MIXED MAINLY OR SOLELY WITH MANMADE FILAMENTS OR STAPLE FIBRES	17	0			
5112302000	OTHER WOVEN FABRICS OF COMBED VICUÑA HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS OR STAPLE FIBRES	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5112304000	OTHER WOVEN FABRICS OF COMBED ALPACA OR LLAMA HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS OR STAPLE FIBRES	17	0			
5112309000	OTHER WOVEN FABRICS OF COMBED FINE ANIMAL HAIR OTHER THAN VICUÑA, ALPACA OR LLAMA HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS OR STAPLE FIBRES	17	0			
5112901000	OTHER WOVEN FABRICS OF COMBED WOOL, EXCLUDING THOSE CONTAINING 85 % OR MORE BY WEIGHT OF WOOL, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS OR STAPLE FIBRES	17	0			
5112902000	OTHER WOVEN FABRICS OF COMBED VICUÑA HAIR, EXCLUDING THOSE CONTAINING 85 % OR MORE BY WEIGHT OF FINE ANIMAL HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS OR STAPLE FIBRES	17	0			
5112904000	OTHER WOVEN FABRICS OF COMBED ALPACA OR LLAMA HAIR, EXCLUDING THOSE CONTAINING 85 % OR MORE BY WEIGHT OF FINE ANIMAL HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS OR STAPLE FIBRES	17	0			
5112909000	OTHER WOVEN FABRICS OF COMBED FINE ANIMAL HAIR, EXCLUDING THOSE CONTAINING 85 % OR MORE BY WEIGHT OF FINE ANIMAL HAIR, MIXED MAINLY OR SOLELY WITH MAN-MADE FILAMENTS OR STAPLE FIBRES	17	0			
5113000000	WOVEN FABRICS OF COARSE ANIMAL HAIR OR OF HORSEHAIR	17	0			
5201001000	COTTON, NOT CARDED OR COMBED, WITH FIBRES OF A LENGTH EXCEEDING 34.92 MM (1 3/4 INCHES)	9	5			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5201002000	COTTON, NOT CARDED OR COMBED, WITH FIBRES OF A LENGTH EXCEEDING 28.57 MM (1 $\frac{1}{8}$ INCHES) BUT NOT EXCEEDING 34.92 MM (1 $\frac{3}{8}$ INCHES)	9	5			
5201003000	COTTON, NOT CARDED OR COMBED, WITH FIBRES OF A LENGTH EXCEEDING 22.22 MM ( $1 \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ $	9	5			
5201009000	COTTON, NOT CARDED OR COMBED, WITH FIBRES OF A LENGTH NOT EXCEEDING 22.22 MM (7/8 INCH)	9	5			
5202100000	COTTON YARN WASTE	9	5			
5202910000	COTTON GARNETTED STOCK	9	5			
5202990000	OTHER COTTON WASTE (FOR EXAMPLE, CARDING FLUFF)	9	5			
5203000000	COTTON, CARDED OR COMBED	9	5			
5204110000	SEWING THREAD CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE	9	0			
5204190000	SEWING THREAD CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE	9	0			
5204200000	COTTON SEWING THREAD, PUT UP FOR RETAIL SALE	17	0			
5205110000	SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING 714.29 DECITEX OR MORE (NOT EXCEEDING 14 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5205120000	SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 714.29 DECITEX BUT NOT LESS THAN 232.56 DECITEX (EXCEEDING 14 METRIC NUMBER BUT NOT EXCEEDING 43 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5205130000	SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 232.56 DECITEX BUT NOT LESS THAN 192.31 DECITEX (EXCEEDING 43 METRIC NUMBER BUT NOT EXCEEDING 52 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5205140000	SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 192.31 DECITEX BUT NOT LESS THAN 125 DECITEX (EXCEEDING 52 METRIC NUMBER BUT NOT EXCEEDING 80 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5205150000	SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 125 DECITEX (EXCEEDING 80 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5205210000	SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING 714.29 DECITEX OR MORE (NOT EXCEEDING 14 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5205220000	SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 714.29 DECITEX BUT NOT LESS THAN 232.56 DECITEX (EXCEEDING 14 METRIC NUMBER BUT NOT EXCEEDING 43 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5205230000	SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 232.56 DECITEX BUT NOT LESS THAN 192.31 DECITEX (EXCEEDING 43 METRIC NUMBER BUT NOT EXCEEDING 52 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5205240000	SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 192.31 DECITEX BUT NOT LESS THAN 125 DECITEX (EXCEEDING 52 METRIC NUMBER BUT NOT EXCEEDING 80 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5205260000	SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 125 DECITEX BUT NOT LESS THAN 106.38 DECITEX (EXCEEDING 80 METRIC NUMBER BUT NOT EXCEEDING 94 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5205270000	SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 106.38 DECITEX BUT NOT LESS THAN 83.33 DECITEX (EXCEEDING 94 METRIC NUMBER BUT NOT EXCEEDING 120 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5205280000	SINGLE YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 83.33 DECITEX (EXCEEDING 120 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5205310000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING 714.29 DECITEX OR MORE PER SINGLE YARN (NOT EXCEEDING 14 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5205320000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 714.29 DECITEX BUT NOT LESS THAN 232.56 DECITEX PER SINGLE YARN (EXCEEDING 14 METRIC NUMBER BUT NOT EXCEEDING 43 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE	9	0			
5205330000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 232.56 DECITEX BUT NOT LESS THAN 192.31 DECITEX PER SINGLE YARN (EXCEEDING 43 METRIC NUMBER BUT NOT EXCEEDING 52 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE	9	0			
5205340000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 192.31 DECITEX BUT NOT LESS THAN 125 DECITEX PER SINGLE YARN (EXCEEDING 52 METRIC NUMBER BUT NOT EXCEEDING 80 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE	9	0			
5205350000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 125 DECITEX PER SINGLE YARN (EXCEEDING 80 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE	9	0			
5205410000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING 714.29 DECITEX OR MORE PER SINGLE YARN (NOT EXCEEDING 14 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5205420000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 714.29 DECITEX BUT NOT LESS THAN 232.56 DECITEX PER SINGLE YARN (EXCEEDING 14 METRIC NUMBER BUT NOT EXCEEDING 43 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE	9	0			
5205430000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 232.56 DECITEX BUT NOT LESS THAN 192.31 DECITEX PER SINGLE YARN (EXCEEDING 43 METRIC NUMBER BUT NOT EXCEEDING 52 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE	9	0			
5205440000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 192.31 DECITEX BUT NOT LESS THAN 125 DECITEX PER SINGLE YARN (EXCEEDING 52 METRIC NUMBER BUT NOT EXCEEDING 80 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE	9	0			
5205460000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 125 DECITEX BUT NOT LESS THAN 106.38 DECITEX PER SINGLE YARN (EXCEEDING 80 METRIC NUMBER BUT NOT EXCEEDING 94 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5205470000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 106.38 DECITEX BUT NOT LESS THAN 83.33 DECITEX PER SINGLE YARN (EXCEEDING 94 METRIC NUMBER BUT NOT EXCEEDING 120 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE	9	0			
5205480000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING 85 % OR MORE BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 83.33 DECITEX PER SINGLE YARN (EXCEEDING 120 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE	9	0			
5206110000	SINGLE YARN CONTAINING LESS THAN 85 % BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING 714.29 DECITEX OR MORE (NOT EXCEEDING 14 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5206120000	SINGLE YARN CONTAINING LESS THAN 85 % BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 714.29 DECITEX BUT NOT LESS THAN 232.56 DECITEX (EXCEEDING 14 METRIC NUMBER BUT NOT EXCEEDING 43 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5206130000	SINGLE YARN CONTAINING LESS THAN 85 % BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 232.56 DECITEX BUT NOT LESS THAN 192.31 DECITEX (EXCEEDING 43 METRIC NUMBER BUT NOT EXCEEDING 52 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5206140000	SINGLE YARN CONTAINING LESS THAN 85 % BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 192.31 DECITEX BUT NOT LESS THAN 125 DECITEX (EXCEEDING 52 METRIC NUMBER BUT NOT EXCEEDING 80 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5206150000	SINGLE YARN CONTAINING LESS THAN 85 % BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 125 DECITEX (EXCEEDING 80 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5206210000	SINGLE YARN CONTAINING LESS THAN 85 % BY WEIGHT OF COMBED COTTON FIBRES, MEASURING 714.29 DECITEX OR MORE (NOT EXCEEDING 14 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5206220000	SINGLE YARN CONTAINING LESS THAN 85 % BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 714.29 DECITEX BUT NOT LESS THAN 232.56 DECITEX (EXCEEDING 14 METRIC NUMBER BUT NOT EXCEEDING 43 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5206230000	SINGLE YARN CONTAINING LESS THAN 85 % BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 232.56 DECITEX BUT NOT LESS THAN 192.31 DECITEX (EXCEEDING 43 METRIC NUMBER BUT NOT EXCEEDING 52 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5206240000	SINGLE YARN CONTAINING LESS THAN 85 % BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 192.31 DECITEX BUT NOT LESS THAN 125 DECITEX (EXCEEDING 52 METRIC NUMBER BUT NOT EXCEEDING 80 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5206250000	SINGLE YARN CONTAINING LESS THAN 85 % BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 125 DECITEX (EXCEEDING 80 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5206310000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING LESS THAN 85 % BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING 714.29 DECITEX OR MORE PER SINGLE YARN (NOT EXCEEDING 14 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE	9	0			
5206320000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING LESS THAN 85 % BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 714.29 DECITEX BUT NOT LESS THAN 232.56 DECITEX PER SINGLE YARN (EXCEEDING 14 METRIC NUMBER BUT NOT EXCEEDING 43 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5206330000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING LESS THAN 85 % BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 232.56 DECITEX BUT NOT LESS THAN 192.31 DECITEX PER SINGLE YARN (EXCEEDING 43 METRIC NUMBER BUT NOT EXCEEDING 52 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5206340000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING LESS THAN 85 % BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 192.31 DECITEX BUT NOT LESS THAN 125 DECITEX PER SINGLE YARN (EXCEEDING 52 METRIC NUMBER BUT NOT EXCEEDING 80 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5206350000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING LESS THAN 85 % BY WEIGHT OF UNCOMBED COTTON FIBRES, MEASURING LESS THAN 125 DECITEX PER SINGLE YARN (EXCEEDING 80 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5206410000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING LESS THAN 85 % BY WEIGHT OF COMBED COTTON FIBRES, MEASURING 714.29 DECITEX OR MORE PER SINGLE YARN (NOT EXCEEDING 14 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE	9	0			
5206420000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING LESS THAN 85 % BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 714.29 DECITEX BUT NOT LESS THAN 232.56 DECITEX PER SINGLE YARN (EXCEEDING 14 METRIC NUMBER BUT NOT EXCEEDING 43 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5206430000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING LESS THAN 85 % BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 232.56 DECITEX BUT NOT LESS THAN 192.31 DECITEX PER SINGLE YARN (EXCEEDING 43 METRIC NUMBER BUT NOT EXCEEDING 52 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5206440000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING LESS THAN 85 % BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 192.31 DECITEX BUT NOT LESS THAN 125 DECITEX PER SINGLE YARN (EXCEEDING 52 METRIC NUMBER BUT NOT EXCEEDING 80 METRIC NUMBER), NOT PUT UP FOR RETAIL SALE	9	0			
5206450000	MULTIPLE (FOLDED) OR CABLED YARN CONTAINING LESS THAN 85 % BY WEIGHT OF COMBED COTTON FIBRES, MEASURING LESS THAN 125 DECITEX PER SINGLE YARN (EXCEEDING 80 METRIC NUMBER PER SINGLE YARN), NOT PUT UP FOR RETAIL SALE	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5207100000	YARN CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, PUT UP FOR RETAIL SALE	17	0			
5207900000	YARN CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, PUT UP FOR RETAIL SALE	17	0			
5208110000	UNBLEACHED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 100 G/M2	17	0			
5208120000	UNBLEACHED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 100 G/M2	17	0			
5208130000	UNBLEACHED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5208190000	OTHER UNBLEACHED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5208211000	BLEACHED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 35 G/M2	17	0			
5208219000	OTHER BLEACHED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 100 G/M2	17	0			
5208220000	BLEACHED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 100 G/M2	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5208230000	BLEACHED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5208290000	OTHER BLEACHED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5208310000	DYED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 100 G/M2	17	0			
5208320000	DYED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 100 G/M2	17	0			
5208330000	DYED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5208390000	OTHER DYED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5208410000	PLAIN WOVEN FABRICS OF COTTON, OF YARNS OF DIFFERENT COLOURS, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 100 G/M2	17	0			
5208420000	PLAIN WOVEN FABRICS OF COTTON, OF YARNS OF DIFFERENT COLOURS, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 100 G/M2	17	0			
5208430000	WOVEN FABRICS OF COTTON, OF YARNS OF DIFFERENT COLOURS, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5208490000	OTHER WOVEN FABRICS OF COTTON, OF YARNS OF DIFFERENT COLOURS, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5208510000	PRINTED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 100 G/M2	17	0			
5208520000	PRINTED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 100 G/M2	17	0			
5208591000	PRINTED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING 200 G/M2 OR LESS, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL	17	0			
5208599000	OTHER PRINTED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5209110000	UNBLEACHED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M2	17	0			
5209120000	UNBLEACHED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, WEIGHING MORE THAN 200 G/M2	17	0			
5209190000	OTHER UNBLEACHED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M2	17	0			
5209210000	BLEACHED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M2	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5209220000	BLEACHED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, WEIGHING MORE THAN 200 G/M2	17	0			
5209290000	OTHER BLEACHED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M2	17	0			
5209310000	DYED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M2	17	0			
5209320000	DYED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, WEIGHING MORE THAN 200 G/M2	17	0			
5209390000	OTHER DYED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M2	17	0			
5209410000	PLAIN WOVEN FABRICS OF COTTON, OF YARNS OF DIFFERENT COLOURS, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M2	17	0			
5209420000	PLAIN WOVEN FABRICS OF COTTON, DENIM, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M2	17	0			
5209430000	OTHER WOVEN FABRICS OF COTTON, OF YARN OF DIFFERENT COLOURS, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, WEIGHING MORE THAN 200 G/M2	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5209490000	OTHER FABRICS OF COTTON, OF YARNS OF DIFFERENT COLOURS, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M2	17	0			
5209510000	PRINTED PLAIN WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M2	17	0			
5209520000	PRINTED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, WEIGHING MORE THAN 200 G/M2	17	0			
5209590000	OTHER PRINTED WOVEN FABRICS OF COTTON, CONTAINING 85 % OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M2	17	0			
5210110000	UNBLEACHED PLAIN WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5210190000	OTHER UNBLEACHED FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5210210000	BLEACHED PLAIN WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 G/M2	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5210290000	OTHER BLEACHED FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5210310000	DYED PLAIN WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5210320000	DYED WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5210390000	OTHER DYED FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5210410000	PLAIN WOVEN FABRICS OF COTTON OF YARNS OF DIFFERENT COLOURS, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MANMADE FIBRES, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5210490000	OTHER WOVEN FABRICS OF COTTON OF YARNS OF DIFFERENT COLOURS, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5210510000	PRINTED PLAIN WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 G/M2	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5210590000	OTHER PRINTED FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 G/M2	17	0			
5211110000	UNBLEACHED PLAIN WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2	17	0			
5211120000	UNBLEACHED WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2	17	0			
5211190000	OTHER UNBLEACHED FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2	17	0			
5211200000	BLEACHED WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2	17	0			
5211310000	DYED PLAIN WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2	17	0			
5211320000	DYED WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2	17	0			
5211390000	OTHER DYED FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5211410000	PLAIN WOVEN FABRICS OF COTTON OF YARNS OF DIFFERENT COLOURS, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MANMADE FIBRES, WEIGHING MORE THAN 200 G/M2	17	0			
5211420000	WOVEN FABRICS OF COTTON, DENIM, OF YARNS OF DIFFERENT COLOURS, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2	17	0			
5211430000	OTHER WOVEN FABRICS OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, OF YARN OF DIFFERENT COLOURS, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M2, MIXED MAINLY OR SOLELY WITH MANMADE FIBRES	17	0			
5211490000	OTHER WOVEN FABRICS OF COTTON OF YARNS OF DIFFERENT COLOURS, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2	17	0			
5211510000	PRINTED PLAIN WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2	17	0			
5211520000	PRINTED WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, 3-THREAD OR 4-THREAD TWILL OR CROSS TWILL, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5211590000	OTHER PRINTED PLAIN WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85 % BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M2	17	0			
5212110000	OTHER UNBLEACHED WOVEN FABRICS OF COTTON WEIGHING 200 G/M2 OR LESS	17	0			
5212120000	OTHER BLEACHED WOVEN FABRICS OF COTTON WEIGHING 200 G/M2 OR LESS	17	0			
5212130000	OTHER DYED WOVEN FABRICS OF COTTON WEIGHING 200 G/M2 OR LESS	17	0			
5212140000	OTHER WOVEN FABRICS OF COTTON OF YARN OF DIFFERENT COLOURS, WEIGHING 200 G/M2 OR LESS	17	0			
5212150000	OTHER PRINTED WOVEN FABRICS OF COTTON WEIGHING 200 G/M2 OR LESS	17	0			
5212210000	OTHER UNBLEACHED WOVEN FABRICS OF COTTON WEIGHING MORE THAN 200 G/M2	17	0			
5212220000	OTHER BLEACHED WOVEN FABRICS OF COTTON WEIGHING MORE THAN 200 G/M2	17	0			
5212230000	OTHER DYED WOVEN FABRICS OF COTTON WEIGHING MORE THAN 200 G/M2	17	0			
5212240000	OTHER WOVEN FABRICS OF COTTON OF YARN OF DIFFERENT COLOURS, WEIGHING MORE THAN 200 G/M2	17	0			
5212250000	OTHER PRINTED WOVEN FABRICS OF COTTON WEIGHING MORE THAN 200 G/M2	17	0			
5301100000	FLAX, RAW OR RETTED	0	0			
5301210000	FLAX, BROKEN OR SCUTCHED	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5301290000	FLAX, HACKLED OR OTHERWISE PROCESSED, BUT NOT SPUN	0	0			
5301300000	FLAX TOW AND WASTE	0	0			
5302100000	TRUE HEMP, RAW OR RETTED	0	0			
5302900000	TRUE HEMP (CANNABIS SATIVA L.) PROCESSED, BUT NOT SPUN; TOW AND WASTE OF TRUE HEMP (INCLUDING YARN WASTE AND GARNETTED STOCK)	0	0			
5303100000	JUTE AND OTHER TEXTILE BAST FIBRES, RAW OR RETTED	9	10			
5303903000	JUTE, PROCESSED BUT NOT SPUN, TOW AND WASTE OF TRUE HEMP (INCLUDING YARN WASTE AND GARNETTED STOCK)	9	10			
5303909000	OTHER TEXTILE BAST FIBRES, TOW AND WASTE OF THESE FIBRES (EXCLUDING JUTE, FLAX, TRUE HEMP AND RAMIE)	9	10			
5305001100	ABACA FIBRES, RAW	9	5			
5305001900	OTHER ABACA FIBRES	9	5			
5305009010	COCONUT FIBRES, RAW	9	5			
5305009020	SISAL FIBRES AND OTHER TEXTILE FIBRES OF THE GENUS AGAVE, RAW	9	5			
5305009090	OTHER VEGETABLE TEXTILE FIBRES, NOT ELSEWHERE SPECIFIED OR INCLUDED, RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF THESE FIBRES (INCLUDING YARN WASTE AND GARNETTED STOCK)	0	0			
5306100000	SINGLE FLAX YARN	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5306201000	MULTIPLE (FOLDED) OR CABLED FLAX YARN, PUT UP FOR RETAIL SALE	17	0			
5306209000	OTHER MULTIPLE (FOLDED) OR CABLED FLAX YARN	9	0			
5307100000	SINGLE YARN OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF HEADING 53.03	9	0			
5307200000	MULTIPLE (FOLDED) OR CABLED YARN OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF HEADING 53.03	9	0			
5308100000	COIR YARN	9	0			
5308200000	YARN OF TRUE HEMP	9	0			
5308900010	PAPER YARN	0	0			
5308900090	OTHER YARN OF OTHER VEGETABLE TEXTILE FIBRES	9	10			
5309110000	UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF FLAX	17	0			
5309190000	OTHER WOVEN FABRICS CONTAINING 85 % OR MORE BY WEIGHT OF FLAX (FOR EXAMPLE, DYED)	17	0			
5309210000	UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF FLAX	17	0			
5309290000	OTHER WOVEN FABRICS CONTAINING LESS THAN 85 % BY WEIGHT OF FLAX (FOR EXAMPLE, DYED)	17	0			
5310100000	UNBLEACHED WOVEN FABRICS OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF HEADING 53.03	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5310900000	WOVEN FABRICS OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF HEADING 53.03, OTHER THAN UNBLEACHED	17	0			
5311000000	WOVEN FABRICS OF OTHER VEGETABLE TEXTILE FIBRES; WOVEN FABRICS OF PAPER YARN	17	0			
5401101000	SEWING THREAD OF SYNTHETIC FILAMENTS, PUT UP FOR RETAIL SALE	17	0			
5401109000	SEWING THREAD OF SYNTHETIC FILAMENTS, NOT PUT UP FOR RETAIL SALE	9	0			
5401201000	SEWING THREAD OF ARTIFICIAL FILAMENTS, PUT UP FOR RETAIL SALE	17	0			
5401209000	SEWING THREAD OF ARTIFICIAL FILAMENTS, NOT PUT UP FOR RETAIL SALE	9	0			
5402110000	HIGH TENACITY YARN OF ARAMIDS, NOT PUT UP FOR RETAIL SALE	0	0			
5402191000	HIGH TENACITY YARN OF NYLON-6,6, NOT PUT UP FOR RETAIL SALE	0	0			
5402199000	OTHER HIGH TENACITY YARN OF OTHER POLYAMIDES, NOT PUT UP FOR RETAIL SALE	0	0			
5402200000	HIGH TENACITY YARN OF POLYESTERS, NOT PUT UP FOR RETAIL SALE	0	0			
5402310000	TEXTURED YARN, OF NYLON OR OTHER POLYAMIDES, MEASURING PER SINGLE YARN NOT MORE THAN 50 TEX, NOT PUT UP FOR RETAIL SALE	0	0			
5402320000	TEXTURED YARN, OF NYLON OR OTHER POLYAMIDES, MEASURING PER SINGLE YARN MORE THAN 50 TEX, NOT PUT UP FOR RETAIL SALE	9	0			
5402330000	TEXTURED YARN, OF POLYESTERS, NOT PUT UP FOR RETAIL SALE	9	0			
5402340000	TEXTURED YARN, OF POLYPROPYLENE, NOT PUT UP FOR RETAIL SALE	9	10			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5402390000	OTHER TEXTURED YARN, OF SYNTHETIC FILAMENTS, NOT PUT UP FOR RETAIL SALE, INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 67 DECITEX	9	10			
5402440010	SINGLE YARN, UNTWISTED OR WITH A TWIST NOT EXCEEDING 50 TURNS PER METRE, OF POLYURETHANE, NOT PUT UP FOR RETAIL SALE	0	0			
5402440090	SINGLE YARN, UNTWISTED OR WITH A TWIST NOT EXCEEDING 50 TURNS PER METRE, OF OTHER ELASTOMERS, NOT PUT UP FOR RETAIL SALE	9	0			
5402450000	SINGLE YARN, UNTWISTED OR WITH A TWIST NOT EXCEEDING 50 TURNS PER METRE, OF NYLON OR OTHER POLYAMIDES, NOT PUT UP FOR RETAIL SALE	0	0			
5402460000	OTHER SINGLE YARN, UNTWISTED OR WITH A TWIST NOT EXCEEDING 50 TURNS PER METRE, OF PARTIALLY ORIENTED POLYESTERS, NOT PUT UP FOR RETAIL SALE	9	10			
5402470000	OTHER SINGLE YARN, UNTWISTED OR WITH A TWIST NOT EXCEEDING 50 TURNS PER METRE, OF POLYESTERS, NOT PUT UP FOR RETAIL SALE	9	0			
5402480000	OTHER SINGLE YARN, UNTWISTED OR WITH A TWIST NOT EXCEEDING 50 TURNS PER METRE, OF POLYPROPYLENE, NOT PUT UP FOR RETAIL SALE	9	0			
5402491000	OTHER SINGLE YARN, UNTWISTED OR WITH A TWIST NOT EXCEEDING 50 TURNS PER METRE, OF POLYURETHANE, NOT PUT UP FOR RETAIL SALE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5402499000	OTHER SINGLE YARN, UNTWISTED OR WITH A TWIST NOT EXCEEDING 50 TURNS PER METRE, OTHER THAN OF NYLON OR OTHER POLYAMIDES, PARTIALLY ORIENTED POLYESTERS, OTHER POLYESTERS OR POLYURETHANE, NOT PUT UP FOR RETAIL SALE	9	0			
5402510000	SINGLE YARN, WITH A TWIST EXCEEDING 50 TURNS PER METRE, OF NYLON OR OTHER POLYAMIDES NOT PUT UP FOR RETAIL SALE	0	0			
5402520000	SINGLE YARN, WITH A TWIST EXCEEDING 50 TURNS PER METRE, OF POLYESTERS, NOT PUT UP FOR RETAIL SALE	0	0			
5402590000	OTHER SYNTHETIC FILAMENT SINGLE YARN, WITH A TWIST EXCEEDING 50 TURNS PER METRE, NOT PUT UP FOR RETAIL SALE, INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 67 DECITEX	9	0			
5402610000	MULTIPLE (FOLDED) OR CABLED YARN, OF NYLON OR OTHER POLYAMIDES, NOT PUT UP FOR RETAIL SALE	0	0			
5402620000	MULTIPLE (FOLDED) OR CABLED YARN, OF POLYESTER, NOT PUT UP FOR RETAIL SALE, INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 67 DECITEX	9	0			
5402690000	OTHER MULTIPLE (FOLDED) OR CABLED SYNTHETIC FILAMENT YARN, NOT PUT UP FOR RETAIL SALE, INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 67 DECITEX	9	0			
5403100000	HIGH TENACITY YARN OF VISCOSE RAYON, NOT PUT UP FOR RETAIL SALE	9	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5403310000	SINGLE YARN OF VISCOSE RAYON, UNTWISTED OR WITH A TWIST NOT EXCEEDING 120 TURNS PER METRE, NOT PUT UP FOR RETAIL SALE	9	0			
5403320000	SINGLE YARN OF VISCOSE RAYON, WITH A TWIST EXCEEDING 120 TURNS PER METRE, NOT PUT UP FOR RETAIL SALE	9	0			
5403330000	SINGLE YARN, OF CELLULOSE ACETATE, NOT PUT UP FOR RETAIL SALE, INCLUDING ARTIFICIAL MONOFILAMENT OF LESS THAN 67 DECITEX	9	0			
5403390000	OTHER ARTIFICIAL FILAMENT SINGLE YARN, NOT PUT UP FOR RETAIL SALE, INCLUDING ARTIFICIAL MONOFILAMENT OF LESS THAN 67 DECITEX	9	0			
5403410000	MULTIPLE (FOLDED) OR CABLED YARN OF VISCOSE RAYON, NOT PUT UP FOR RETAIL SALE	9	0			
5403420000	MULTIPLE (FOLDED) OR CABLED YARN OF CELLULOSE ACETATE, NOT PUT UP FOR RETAIL SALE	9	0			
5403490000	OTHER MULTIPLE (FOLDED) OR CABLED ARTIFICIAL FILAMENT YARN, NOT PUT UP FOR RETAIL SALE, INCLUDING ARTIFICIAL MONOFILAMENT OF LESS THAN 67 DECITEX	9	0			
5404111000	SYNTHETIC POLYURETHANE MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM, OF POLYURETHANE ELASTOMERS	0	0			
5404119000	SYNTHETIC POLYURETHANE MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM, OF OTHER ELASTOMERS	0	0			
5404120000	SYNTHETIC POLYURETHANE MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM, OF POLYPROPYLENE	0	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5404191000	SYNTHETIC POLYURETHANE MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM, POLYURETHANE	0	0			
5404199000	OTHER SYNTHETIC POLYURETHANE MONOFILAMENTS OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM	0	0			
5404900000	STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW), OF SYNTHETIC TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM.	9	10			
5405000000	ARTIFICIAL MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW), OF ARTIFICIAL TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM	0	0			
5406001000	SYNTHETIC FILAMENT YARN, PUT UP FOR RETAIL SALE	17	0			
5406009000	ARTIFICIAL FILAMENT YARN, PUT UP FOR RETAIL SALE	17	0			
5407101000	WOVEN FABRICS OBTAINED FROM HIGH TENACITY YARN OF NYLON OR OTHER POLYAMIDES OR OF POLYESTERS, FOR MAKING TYRES	9	0			
5407109000	OTHER WOVEN FABRICS OBTAINED FROM HIGH TENACITY YARN OF NYLON OR OTHER POLYAMIDES OR OF POLYESTERS	17	0			
5407200000	WOVEN FABRICS OBTAINED FROM STRIP OR THE LIKE, OF SYNTHETIC FILAMENTS	17	0			
5407300000	WOVEN FABRICS OF SYNTHETIC FILAMENT YARN SPECIFIED IN NOTE 9 TO SECTION XI	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5407410000	UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF FILAMENTS OF NYLON OR OTHER POLYAMIDES	17	0			
5407420000	DYED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF FILAMENTS OF NYLON OR OTHER POLYAMIDES	17	0			
5407430000	WOVEN FABRICS OF YARN OF DIFFERENT COLOURS, CONTAINING 85 % OR MORE BY WEIGHT OF FILAMENTS OF NYLON OR OTHER POLYAMIDES	17	0			
5407440000	PRINTED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF FILAMENTS OF NYLON OR OTHER POLYAMIDES	17	0			
5407510000	UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF TEXTURED POLYESTER FILAMENTS	17	0			
5407520000	DYED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF TEXTURED POLYESTER FILAMENTS	17	0			
5407530000	WOVEN FABRICS OF DIFFERENT COLOUR YARNS, CONTAINING 85 % OR MORE BY WEIGHT OF TEXTURED POLYESTER FILAMENTS	17	0			
5407540000	PRINTED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF TEXTURED POLYESTER FILAMENTS	17	0			
5407610000	OTHER WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF NON-TEXTURED POLYESTER FILAMENTS	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5407690000	OTHER WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF POLYESTER FILAMENTS	17	0			
5407711000	TYRE CORD FABRIC MADE WITH YARN OF POLY(VINYL ALCOHOL), UNBLEACHED OR BLEACHED	0	0			
5407719000	OTHER WOVEN FABRICS CONTAINING 85 % OR MORE BY WEIGHT OF SYNTHETIC FILAMENTS, UNBLEACHED OR BLEACHED, OTHER THAN TYRE CORD FABRIC MADE WITH YARN OF POLYVINYL ALCOHOL	17	0			
5407720000	DYED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF SYNTHETIC FILAMENTS	17	0			
5407730000	WOVEN FABRICS OF DIFFERENT COLOUR YARNS, CONTAINING 85 % OR MORE BY WEIGHT OF SYNTHETIC FILAMENTS	17	0			
5407740000	PRINTED WOVEN FABRICS, CONTAINING 85 % OR MORE BY WEIGHT OF SYNTHETIC FILAMENTS	17	0			
5407810000	UNBLEACHED OR BLEACHED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF SYNTHETIC FILAMENTS, MIXED MAINLY OR SOLELY WITH COTTON	17	0			
5407820000	DYED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF SYNTHETIC FILAMENTS, MIXED MAINLY OR SOLELY WITH COTTON	17	0			
5407830000	WOVEN FABRICS OF DIFFERENT COLOUR YARNS, CONTAINING LESS THAN 85 % BY WEIGHT OF SYNTHETIC FILAMENTS, MIXED MAINLY OR SOLELY WITH COTTON	17	0			

Subheading	Description	Base Rate	Category	Observations	SEA <sup>1</sup>	SPFP
5407840000	PRINTED WOVEN FABRICS, CONTAINING LESS THAN 85 % BY WEIGHT OF SYNTHETIC FILAMENTS, MIXED MAINLY OR SOLELY WITH COTTON	17	0			
5407910000	OTHER UNBLEACHED OR BLEACHED WOVEN FABRICS OF SYNTHETIC FILAMENT YARNS	17	0			
5407920000	OTHER DYED WOVEN FABRICS OF SYNTHETIC FILAMENT YARNS	17	0			
5407930000	OTHER WOVEN FABRICS OF YARNS OF DIFFERENT COLOURS OF SYNTHETIC FILAMENT YARNS	17	0			
5407940000	OTHER PRINTED WOVEN FABRICS OF SYNTHETIC FILAMENT YARNS	17	0			
5408100010	WOVEN FABRICS OBTAINED FROM HIGH TENACITY YARN OF VISCOSE RAYON, FOR MAKING TYRES	9	0			

SEA: Agricultural Safeguard foreseen in Article 29 of this Agreement.

<sup>\*</sup> The tariffs resulting from the application of the Price Band System will be maintained.