

| NANDINA Subheading | Description  | Base Rate | Category |
|--------------------|--|-----------|----------|
| 8211941000         | - For table knives   | 15 %      | D        |
| 8211949000         | - Other  | 10 %      | D        |
| 8211950000         | - Handles of base metal  | 20 %      | F        |
| 8212101000         | - Razors   | 20 %      | F        |
| 8212102000         | - Shavers  | 20 %      | F        |
| 8212200000         | - Safety razor blades, including razor blade blanks in strips                          | 20 %      | A        |
| 8212900000         | - Other parts  | 20 %      | A        |
| 8213000000         | Scissors and their blades  | 15 %      | C        |
| 8214100000         | - Paper knives, letter openers, erasing knives, pencil sharpeners and their blades     | 15 %      | D        |
| 8214200000         | - Manicure or pedicure sets and instruments (including nail files)                     | 5 %       | A        |
| 8214901000         | - Hair clippers  | 5 %       | A        |
| 8214909000         | - Other  | 15 %      | D        |
| 8215100000         | - Sets of assorted articles containing at least one article plated with precious metal | 20 %      | F        |
| 8215200000         | - Other sets of assorted articles  | 20 %      | F        |
| 8215910000         | - - Plated with precious metal   | 20 %      | F        |
| 8215990000         | - Other  | 20 %      | F        |
| 8301100000         | - Padlocks   | 15 %      | F        |
| 8301200000         | - Locks of a kind used for motor vehicles  | 15 %      | F        |
| 8301300000         | - Locks of a kind used for furniture   | 15 %      | F        |

| NANDINA Subheading | Description  | Base Rate | Category |
|--------------------|--|-----------|----------|
| 8301401000         | - For armoured or reinforced safes   | 15 %      | A        |
| 8301409000         | - Other  | 15 %      | F        |
| 8301500000         | - Clasps and frames with clasps, incorporating locks   | 15 %      | A        |
| 8301600000         | - Parts  | 10 %      | C        |
| 8301700000         | - Keys presented separately  | 15 %      | D        |
| 8302101000         | - For motor vehicles   | 15 %      | F        |
| 8302109000         | - Other  | 15 %      | D        |
| 8302200000         | - Castors  | 15 %      | D        |
| 8302300000         | - Other mountings, fittings and similar articles for motor vehicles  | 15 %      | F        |
| 8302410000         | - For buildings  | 15 %      | D        |
| 8302420000         | - Other, for furniture   | 15 %      | D        |
| 8302490000         | - Other  | 15 %      | D        |
| 8302500000         | - Hat-racks, hat-pegs, brackets and similar fixtures   | 15 %      | D        |
| 8302600000         | - Automatic door closers   | 15 %      | D        |
| 8303001000         | - Armoured or reinforced safes   | 20 %      | C        |
| 8303002000         | - Strong boxes and doors and safe deposit lockers for strong rooms   | 15 %      | D        |
| 8303009000         | - Other  | 20 %      | F        |
| 8304000000         | Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03 | 20 %      | F        |

| NANDINA<br>Subheading | Description  | Base Rate | Category |
|-----------------------|--|-----------|----------|
| 8305100000            | - Fittings for loose-leaf binders or files   | 15 %      | D        |
| 8305200000            | - Staples in strips  | 15 %      | F        |
| 8305900000            | - Other, including parts   | 15 %      | D        |
| 8306100000            | - Bells, gongs and similar articles  | 15 %      | A        |
| 8306210000            | - Plated with a precious metal   | 20 %      | F        |
| 8306290000            | - Other  | 20 %      | F        |
| 8306300000            | - Photograph, picture or similar frames; mirrors   | 20 %      | C        |
| 8307100000            | - Of iron or steel   | 15 %      | D        |
| 8307900000            | - Of other base metal  | 15 %      | A        |
| 8308101100            | - Of iron or steel   | 15 %      | D        |
| 8308101200            | - Of aluminium   | 15 %      | D        |
| 8308101900            | - Other  | 15 %      | D        |
| 8308109000            | - Other  | 15 %      | D        |
| 8308200000            | - Tubular or bifurcated rivets   | 15 %      | D        |
| 8308900000            | - Other, including parts   | 15 %      | D        |
| 8309100000            | - Crown corks  | 15 %      | D        |
| 8309900000            | - Other  | 15 %      | C        |
| 8310000000            | Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05 | 15 %      | D        |

| NANDINA<br>Subheading | Description   | Base Rate | Category |
|-----------------------|---|-----------|----------|
| 8311100000            | - Coated electrodes of base metal, for arc-welding                                      | 15 %      | C        |
| 8311200000            | - Cored wire of base metal, for arc-welding   | 15 %      | A        |
| 8311300000            | - Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame | 15 %      | C        |
| 8311900000            | - Other   | 15 %      | C        |
| 8401100000            | - Nuclear reactors  | 5 %       | A        |
| 8401200000            | - Machinery and apparatus for isotopic separation, and parts thereof                    | 5 %       | A        |
| 8401300000            | - Fuel elements (cartridges), non-irradiated  | 5 %       | A        |
| 8401400000            | - Parts of nuclear reactors   | 5 %       | A        |
| 8402110000            | - Watertube boilers with a steam production exceeding 45 tonnes per hour                | 15 %      | F        |
| 8402120000            | - Watertube boilers with a steam production not exceeding                               | 15 %      | F        |
| 8402190000            | - Other vapour-generating boilers, including hybrid boilers                             | 15 %      | F        |
| 8402200000            | - Super-heated water boilers  | 15 %      | F        |
| 8402900000            | - Parts   | 15 %      | D        |
| 8403100000            | - Boilers   | 15 %      | D        |
| 8403900000            | - Parts   | 15 %      | D        |
| 8404100000            | - Auxiliary plant for use with boilers of heading 84.02 or 84.03                        | 15 %      | D        |
| 8404200000            | - Condensers for steam or other vapour power units                                      | 15 %      | D        |
| 8404900000            | - Parts   | 15 %      | A        |

| NANDINA Subheading | Description   | Base Rate | Category |
|--------------------|---|-----------|----------|
| 8405100000         | - Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers | 15 %      | A        |
| 8405900000         | - Parts   | 10 %      | C        |
| 8406100000         | - Turbines for marine propulsion  | 5 %       | A        |
| 8406810000         | - Of an output exceeding 40 MW  | 5 %       | A        |
| 8406820000         | - Of an output not exceeding 40 MW  | 5 %       | A        |
| 8406900000         | - Parts   | 5 %       | A        |
| 8407100000         | - Aircraft engines  | 5 %       | A        |
| 8407210000         | - Outboard motors   | 5 %       | A        |
| 8407290000         | - Other   | 5 %       | A        |
| 8407310000         | - Of a cylinder capacity not exceeding 50 cm <sup>3</sup>   | 5 %       | A        |
| 8407320000         | - Of a cylinder capacity exceeding 50 cm <sup>3</sup> but not exceeding 250 cm <sup>3</sup>   | 5 %       | A        |
| 8407330000         | - Of a cylinder capacity exceeding 250 cm <sup>3</sup> but not exceeding 1 000 cm <sup>3</sup>  | 5 %       | A        |
| 8407340010         | - Manufactured for operation with natural gas only  | 10 %      | C        |
| 8407340090         | - Other   | 10 %      | C        |
| 8407900010         | - Manufactured for operation with natural gas only  | 0 %       | A        |
| 8407900090         | - Other   | 5 %       | A        |
| 8408100000         | - Marine propulsion engines   | 5 %       | A        |
| 8408201000         | - Of a cylinder capacity not exceeding 4000 cm <sup>3</sup>   | 10 %      | C        |
| 8408209000         | - Other   | 10 %      | C        |

| NANDINA<br>Subheading | Description  | Base Rate | Category |
|-----------------------|--|-----------|----------|
| 8408901000            | - Of an output not exceeding 130 kW (174 HP)                                 | 10 %      | A        |
| 8408902000            | - Of an output exceeding 130 kW (174 HP)                                     | 5 %       | A        |
| 8409100000            | - For aircraft engines   | 5 %       | A        |
| 8409911000            | - Cylinder blocks and cylinder heads   | 5 %       | A        |
| 8409912000            | - Cylinder liners  | 15 %      | F        |
| 8409913000            | - Connecting rods  | 5 %       | A        |
| 8409914000            | - Pistons  | 15 %      | A        |
| 8409915000            | - Piston rings   | 5 %       | A        |
| 8409916000            | - Carburetors and parts thereof  | 5 %       | A        |
| 8409917000            | - Valves   | 15 %      | F        |
| 8409918000            | - Crank cases  | 5 %       | A        |
| 8409919100            | - Equipment for converting motor vehicle fuel systems to operate on fuel gas | 15 %      | A        |
| 8409919900            | - Other  | 15 %      | A        |
| 8409991000            | - Pistons  | 15 %      | A        |
| 8409992000            | - Piston rings   | 5 %       | A        |
| 8409993000            | - Injectors and other parts for fuel systems                                 | 5 %       | A        |
| 8409994000            | - Cylinder blocks and cylinder heads   | 5 %       | A        |
| 8409995000            | - Cylinder liners  | 5 %       | C        |
| 8409996000            | - Connecting rods  | 5 %       | A        |

| NANDINA Subheading | Description  | Base Rate | Category |
|--------------------|--|-----------|----------|
| 8409997000         | - Valves   | 5 %       | A        |
| 8409998000         | - Crank cases  | 5 %       | A        |
| 8409999100         | - Valve guides   | 5 %       | A        |
| 8409999200         | - Piston pins  | 5 %       | A        |
| 8409999900         | - Other  | 5 %       | A        |
| 8410110000         | - Of a power not exceeding 1 000 kW                          | 15 %      | A        |
| 8410120000         | - Of a power exceeding 1 000 kW but not exceeding 10 000 kW: | 15 %      | A        |
| 8410130000         | - Of a power exceeding 10 000 kW                             | 15 %      | A        |
| 8410900000         | - Parts, including regulators                                | 5 %       | A        |
| 8411110000         | - Of a thrust not exceeding 25 kN                            | 5 %       | A        |
| 8411120000         | - Of a thrust exceeding 25 kN                                | 5 %       | A        |
| 8411210000         | - Of a power not exceeding 1 100 kW                          | 5 %       | A        |
| 8411220000         | - Of a power exceeding 1 100 kW                              | 5 %       | A        |
| 8411810000         | - Of a power not exceeding 5 000 kW                          | 5 %       | A        |
| 8411820000         | - Of a power exceeding 5 000 kW                              | 0 %       | A        |
| 8411910000         | - Of turbojets or turbopropellers                            | 5 %       | A        |
| 8411990000         | - Other  | 5 %       | A        |
| 8412100000         | - Jet engines other than turbojets                           | 5 %       | A        |
| 8412210000         | - Linear acting (cylinders)                                  | 5 %       | A        |
| 8412290000         | - Other  | 5 %       | A        |

| NANDINA Subheading | Description   | Base Rate | Category |
|--------------------|---|-----------|----------|
| 8412310000         | - Linear acting (cylinders)   | 5 %       | A        |
| 8412390000         | - Other   | 5 %       | A        |
| 8412801000         | - Wind or eolic engines (windmills)   | 5 %       | A        |
| 8412809000         | - Other   | 5 %       | A        |
| 8412901000         | - For aircraft engines  | 5 %       | A        |
| 8412909000         | - Other   | 5 %       | A        |
| 8413110000         | - Pumps for dispensing fuel or lubricants, of a type used in filling stations or in garages | 5 %       | A        |
| 8413190000         | - Other   | 15 %      | C        |
| 8413200000         | - Hand pumps, other than those of subheading 8413.11 or 8413.19                             | 15 %      | C        |
| 8413301000         | - For aircraft engines.   | 5 %       | A        |
| 8413302000         | - Other, injection pumps  | 5 %       | A        |
| 8413309100         | - Of fuel   | 5 %       | A        |
| 8413309200         | - Of oil  | 5 %       | A        |
| 8413309900         | - Other   | 15 %      | F        |
| 8413400000         | - Concrete pumps  | 5 %       | A        |
| 8413500000         | - Other positive displacement reciprocating pumps   | 15 %      | C        |
| 8413601000         | - Double helicoidal screw pump of axial flow  | 15 %      | C        |
| 8413609000         | - Other   | 15 %      | C        |
| 8413701100         | - Of an output diameter not exceeding 100 mm  | 15 %      | D        |
| 8413701900         | - Other   | 15 %      | D        |



| NANDINA<br>Subheading | Description  | Base Rate | Category |
|-----------------------|--|-----------|----------|
| 8413702100            | - Of an ouput diameter not exceeding 300 mm                        | 15 %      | D        |
| 8413702900            | - Other  | 15 %      | C        |
| 8413811000            | - Injection pumps  | 15 %      | A        |
| 8413819000            | - Other  | 15 %      | C        |
| 8413820000            | - Liquid elevators   | 5 %       | C        |
| 8413911000            | - For the distribution or sale of fuel                             | 5 %       | A        |
| 8413912000            | - For aircraft engines   | 5 %       | A        |
| 8413913000            | - For fuel, oil or coolant for other engines                       | 5 %       | A        |
| 8413919000            | - Other  | 10 %      | C        |
| 8413920000            | - Of liquid elevators  | 5 %       | A        |
| 8414100000            | - Vacuum pumps   | 15 %      | C        |
| 8414200000            | - Hand- or foot-operated air pumps                                 | 15 %      | C        |
| 8414304000            | - For vehicles intended for the transport of goods                 | 5 %       | A        |
| 8414309100            | - Sealed or semi-sealed, of a power not exceeding 0.37 kW (1/2 HP) | 0 %       | A        |
| 8414309200            | - Sealed or semi-sealed, of a power exceeding 0.37 kW (1/2 HP)     | 0 %       | A        |
| 8414309900            | - Other  | 15 %      | C        |
| 8414401000            | - Of a power of less than 30 kW (40 HP)                            | 15 %      | C        |
| 8414409000            | - Other  | 15 %      | C        |

| NANDINA Subheading | Description   | Base Rate | Category |
|--------------------|---|-----------|----------|
| 8414510000         | - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W | 20 %      | D        |
| 8414590000         | - Other   | 15 %      | D        |
| 8414600000         | - Hoods having a maximum horizontal side not exceeding 120 cm   | 20 %      | D        |
| 8414801000         | - Compressors for motor vehicles  | 5 %       | A        |
| 8414802100         | - Of a power of less than 30 kW (40 HP)   | 15 %      | C        |
| 8414802210         | Manufactured for exclusive operation with natural gas   | 0 %       | A        |
| 8414802290         | - Other   | 15 %      | C        |
| 8414802310         | Manufactured for exclusive operation with natural gas   | 0 %       | A        |
| 8414802390         | - Other   | 15 %      | A        |
| 8414809000         | - Other   | 15 %      | C        |
| 8414901000         | - Of compressors  | 10 %      | C        |
| 8414909000         | - Other   | 10 %      | C        |
| 8415101000         | - Incorporating a refrigeration unit not exceeding 30 000 BTU/hour  | 15 %      | D        |
| 8415109000         | - Other   | 15 %      | D        |
| 8415200000         | - Of a kind used for persons, in motor vehicles   | 15 %      | F        |
| 8415811000         | - Incorporating a refrigeration unit not exceeding 30 000 BTU/hour  | 15 %      | D        |
| 8415819000         | - Other   | 15 %      | D        |

| NANDINA Subheading | Description  | Base Rate | Category |
|--------------------|--|-----------|----------|
| 8415822000         | - Not exceeding 30 000 BTU/hour  | 15 %      | C        |
| 8415823000         | - Exceeding 30 000 BTU/hour but not exceeding 240 000 BTU/hour   | 15 %      | C        |
| 8415824000         | - Exceeding 240 000 BTU/hour   | 15 %      | C        |
| 8415831000         | - Not exceeding 30 000 BTU/hour  | 15 %      | C        |
| 8415839000         | - Other  | 15 %      | C        |
| 8415900000         | - Parts  | 10 %      | C        |
| 8416100000         | - Furnace burners for liquid fuel  | 15 %      | A        |
| 8416201000         | - Furnace burners for pulverised solid fuel  | 15 %      | A        |
| 8416202000         | - Furnace burners for gas  | 15 %      | A        |
| 8416203000         | - Combination burners  | 15 %      | C        |
| 8416300000         | - Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances | 15 %      | D        |
| 8416900000         | - Parts  | 10 %      | C        |
| 8417100000         | - Furnaces and ovens for the roasting, melting or other heat treatment of ores, pyrites or metals          | 15 %      | C        |
| 8417201000         | - Tunnel ovens   | 15 %      | C        |
| 8417209000         | - Other  | 15 %      | D        |
| 8417802000         | - Ovens for ceramic products   | 15 %      | A        |
| 8417803000         | - Laboratory ovens   | 15 %      | A        |
| 8417809000         | - Other  | 15 %      | A        |

| NANDINA<br>Subheading | Description   | Base Rate | Category |
|-----------------------|---|-----------|----------|
| 8417900000            | - Parts   | 10 %      | C        |
| 8418101000            | - Of a volume not exceeding 184 litres  | 20 %      | F        |
| 8418102000            | - Of a volume of 184 litres or more but not exceeding 269 litres  | 20 %      | F        |
| 8418103000            | - Of a volume of 269 litres or more but not exceeding 382 litres  | 20 %      | F        |
| 8418109000            | - Other   | 20 %      | F        |
| 8418211000            | - Of a volume not exceeding 184 litres  | 20 %      | F        |
| 8418212000            | - Of a volume of 184 litres or more but not exceeding 269 litres  | 20 %      | F        |
| 8418213000            | - Of a volume of 269 litres or more but not exceeding 382 litres  | 20 %      | F        |
| 8418219000            | - Other   | 20 %      | F        |
| 8418291000            | - Absorption-type, electrical   | 20 %      | C        |
| 8418299000            | - Other   | 20 %      | D        |
| 8418300000            | - Freezers of the chest type, not exceeding 800 litres capacity   | 20 %      | F        |
| 8418400000            | - Freezers of the upright type, not exceeding 900 litres capacity   | 20 %      | F        |
| 8418500000            | - Other furniture (chests, cabinets, display counters, showcases and the like) for storage and display, incorporating refrigerating or freezing equipment | 15 %      | F        |
| 8418610000            | - Heat pumps other than air conditioning machines of heading 84.15  | 15 %      | C        |
| 8418691110            | With an output exceeding 1 000 kg/hour  | 15 %      | C        |
| 8418691190            | Other   | 15 %      | C        |
| 8418691200            | - Absorption-type   | 5 %       | A        |
| 8418699100            | - Ice making machines   | 15 %      | C        |

| NANDINA<br>Subheading | Description  | Base Rate | Category |
|-----------------------|--|-----------|----------|
| 8418699200            | - Drinkingr fountains  | 15 %      | D        |
| 8418699300            | - Chambers or tunnels, dismountable or of panel construction, with refrigeration equipment | 15 %      | C        |
| 8418699400            | - Refrigeration units for vehicles for the transport of goods                              | 5 %       | A        |
| 8418699900            | - Other  | 15 %      | C        |
| 8418910000            | - Furniture designed to receive refrigerating or freezing equipment                        | 15 %      | F        |
| 8418991000            | - Plate evaporators  | 10 %      | C        |
| 8418992000            | - Condensation units   | 15 %      | D        |
| 8418999000            | - Other  | 15 %      | C        |
| 8419110000            | - Instantaneous gas water heaters  | 20 %      | D        |
| 8419191000            | - Of a capacity not exceeding 120 litres   | 20 %      | D        |
| 8419199000            | - Other  | 20 %      | D        |
| 8419200000            | - Medical, surgical or laboratory sterilisers  | 5 %       | A        |
| 8419310000            | - For agricultural products  | 10 %      | C        |
| 8419320000            | - For wood, paper pulp, paper or paperboard  | 10 %      | A        |
| 8419391000            | - By lyophilisation or freeze-drying units   | 0 %       | A        |
| 8419392000            | - By spray-drying  | 15 %      | C        |
| 8419399100            | - For minerals   | 0 %       | A        |
| 8419399900            | - Other  | 15 %      | C        |

| NANDINA<br>Subheading | Description   | Base Rate | Category |
|-----------------------|---|-----------|----------|
| 8419400000            | - Distilling or rectifying plant                          | 15 %      | C        |
| 8419501000            | - For pasteurising  | 15 %      | D        |
| 8419509000            | - Other   | 15 %      | D        |
| 8419600000            | - Machinery for liquefying air or other gases             | 10 %      | C        |
| 8419810000            | - For making hot drinks or for cooking or heating food    | 15 %      | D        |
| 8419891000            | - Autoclaves  | 15 %      | A        |
| 8419899110            | - Of evaporation  | 10 %      | C        |
| 8419899190            | - Other   | 10 %      | C        |
| 8419899200            | - For roasting  | 10 %      | C        |
| 8419899300            | - For sterilisation                                       | 10 %      | C        |
| 8419899910            | Industrial polymerisation reactors for continuous process | 0 %       | A        |
| 8419899990            | Other   | 5 %       | C        |
| 8419901000            | - Of water heaters  | 10 %      | A        |
| 8419909000            | - Other   | 10 %      | C        |
| 8420101000            | - For the bakery, pastry and biscuit industries           | 10 %      | A        |
| 8420109000            | - Other   | 5 %       | A        |
| 8420910000            | - Cylinders   | 5 %       | A        |
| 8420990000            | - Other   | 5 %       | A        |
| 8421110000            | - Cream separators  | 5 %       | A        |
| 8421120000            | - Clothes-driers  | 15 %      | A        |

| NANDINA<br>Subheading | Description   | Base Rate | Category |
|-----------------------|---|-----------|----------|
| 8421191000            | - Of laboratory   | 5 %       | A        |
| 8421192000            | - For the sugar industry  | 10 %      | C        |
| 8421193000            | - For the paper and cellulose industry  | 5 %       | A        |
| 8421199000            | - Other   | 10 %      | C        |
| 8421211000            | - Domestic  | 20 %      | C        |
| 8421219000            | - Other   | 15 %      | C        |
| 8421220000            | - For filtering or purifying beverages other than water   | 15 %      | D        |
| 8421230000            | - Oil- or petrol-filters for internal combustion engines  | 15 %      | D        |
| 8421291000            | - Filter presses  | 15 %      | C        |
| 8421292000            | - Magnetic and electromagnetic filters  | 5 %       | A        |
| 8421293000            | - Filters designed solely or mainly for the medical instruments and appliances of heading 90.18 | 5 %       | A        |
| 8421294000            | - Tubular grid filters for production wells   | 15 %      | A        |
| 8421299000            | - Other   | 15 %      | F        |
| 8421310000            | - Intake air filters for internal combustion engines  | 15 %      | F        |
| 8421391000            | - Cyclone purifiers   | 15 %      | C        |
| 8421392000            | - Electrostatic fileters for air or other gases   | 5 %       | A        |
| 8421399000            | - Other   | 15 %      | F        |
| 8421910000            | - Of centrifuges, including centrifugal dryers  | 10 %      | A        |
| 8421991000            | - Filtering elements for engine filters   | 15 %      | D        |
| 8421999000            | - Other   | 10 %      | C        |

| NANDINA Subheading | Description  | Base Rate | Category |
|--------------------|--|-----------|----------|
| 8422110000         | - Domestic   | 15 %      | A        |
| 8422190000         | - Other  | 15 %      | A        |
| 8422200000         | - Machinery for cleaning or drying bottles or other containers         | 10 %      | C        |
| 8422301000         | - Vertical filling machines of an output not exceeding 40 units/minute | 10 %      | C        |
| 8422309010         | - For labelling  | 5 %       | A        |
| 8422309020         | - For packing liquids  | 5 %       | A        |
| 8422309090         | - Other  | 5 %       | A        |
| 8422401000         | - Machines for wrapping previously packed goods                        | 5 %       | A        |
| 8422402000         | - Vacuum packing machinery   | 5 %       | A        |
| 8422403000         | - For packing cigarettes   | 0 %       | A        |
| 8422409000         | - Other  | 10 %      | C        |
| 8422900000         | - Parts  | 10 %      | A        |
| 8423100000         | - Person weighing machines, including baby scales; household scales    | 15 %      | A        |
| 8423200000         | - Scales for continuous weighing of goods on conveyors                 | 5 %       | A        |
| 8423301000         | - Scales for cement, asphalt or similar materials                      | 15 %      | C        |
| 8423309000         | - Other  | 15 %      | D        |
| 8423810000         | - Having a maximum weighing capacity not exceeding 30 kg               | 15 %      | D        |
| 8423821000         | - For weighing vehicles  | 15 %      | A        |
| 8423829000         | - Other  | 15 %      | D        |



| NANDINA<br>Subheading | Description   | Base Rate | Category |
|-----------------------|---|-----------|----------|
| 8423891000            | - For weighing vehicles   | 15 %      | D        |
| 8423899000            | - Other   | 15 %      | A        |
| 8423900000            | - Weighing machine weights of all kinds; parts of weighing machinery  | 15 %      | C        |
| 8424100000            | - Fire extinguishers, whether or not charged  | 15 %      | D        |
| 8424200000            | - Spray guns and similar appliances   | 15 %      | D        |
| 8424300000            | - Steam or sandblasting machines and similar jet projecting machines  | 10 %      | C        |
| 8424812000            | - Portable apparatus weighing less than 20 kg   | 10 %      | C        |
| 8424813100            | - Drip or spray systems   | 10 %      | A        |
| 8424813900            | - Other   | 10 %      | C        |
| 8424819000            | - Other   | 10 %      | A        |
| 8424890010            | - Painting equipment for wood   | 0 %       | A        |
| 8424890090            | Other   | 15 %      | F        |
| 8424901000            | - Spray and drip systems, for irrigation systems  | 10 %      | C        |
| 8424909000            | - Other   | 10 %      | C        |
| 8425110000            | - Powered by electric motor   | 10 %      | A        |
| 8425190000            | - Other   | 10 %      | C        |
| 8425311000            | - Hoist winches for lifting and lowering use in mining pits; winches specially designed for underground mines works | 10 %      | C        |
| 8425319000            | - Other   | 15 %      | C        |

| NANDINA Subheading | Description   | Base Rate | Category |
|--------------------|---|-----------|----------|
| 8425391000         | - Hoist winches for lifting and lowering use in mining pits; winches specially designed for underground mines works | 10 %      | C        |
| 8425399000         | - Other   | 15 %      | C        |
| 8425410000         | - Fixed hoists for raising vehicles, of a type used in garages  | 15 %      | C        |
| 8425422000         | - Portable, for motor vehicles  | 15 %      | F        |
| 8425429000         | - Other   | 15 %      | C        |
| 8425491000         | - Portable, for motor vehicles  | 15 %      | F        |
| 8425499000         | - Other   | 15 %      | C        |
| 8426110000         | - Overhead travelling cranes on fixed support   | 15 %      | C        |
| 8426121000         | - Mobile lifting frames on tyres  | 10 %      | A        |
| 8426122000         | - Straddle carriers   | 10 %      | A        |
| 8426190000         | - Other   | 15 %      | C        |
| 8426200000         | - Tower cranes  | 15 %      | A        |
| 8426300000         | - Portal or pedestal jib cranes   | 15 %      | A        |
| 8426411000         | - Straddle carriers   | 5 %       | A        |
| 8426419000         | - Other   | 15 %      | A        |
| 8426490000         | - Other   | 15 %      | A        |
| 8426910000         | - Designed for mounting on road vehicles  | 15 %      | C        |
| 8426991000         | - Cableways and cable cranes (“blondines”)  | 15 %      | A        |
| 8426992000         | - Derrick cranes  | 15 %      | A        |
| 8426999000         | - Other   | 15 %      | C        |

| NANDINA<br>Subheading | Description  | Base Rate | Category |
|-----------------------|--|-----------|----------|
| 8427100000            | - Self-propelled trucks powered by an electric motor   | 5 %       | A        |
| 8427200000            | - Other self-propelled trucks  | 5 %       | A        |
| 8427900000            | - Other trucks   | 15 %      | C        |
| 8428101000            | - Lifts without cabins or counterweights   | 10 %      | F        |
| 8428109000            | - Other  | 15 %      | D        |
| 8428200000            | - Pneumatic elevators and conveyors  | 15 %      | C        |
| 8428310000            | - Specially designed for underground use   | 15 %      | A        |
| 8428320000            | - Other, bucket type   | 15 %      | C        |
| 8428330000            | - Other, belt type   | 15 %      | F        |
| 8428390000            | - Other  | 15 %      | C        |
| 8428400000            | - Escalators and moving walkways   | 5 %       | A        |
| 8428600000            | - Teleferics, chair lifts, ski draglines; traction mechanisms for funiculars                                     | 5 %       | A        |
| 8428901000            | - Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment | 15 %      | A        |
| 8428909010            | - Fully automated systems for handling values  | 15 %      | C        |
| 8428909090            | - Other  | 15 %      | C        |
| 8429110000            | - Tracked  | 5 %       | A        |
| 8429190000            | - Other  | 5 %       | A        |
| 8429200000            | - Graders and levellers  | 5 %       | A        |
| 8429300000            | - Scrapers   | 5 %       | A        |

| NANDINA Subheading | Description                                      | Base Rate | Category |
|--------------------|--|-----------|----------|
| 8429400000         | - Tamping machines and roadrollers               | 5 %       | A        |
| 8429510000         | - Front-end shovel loaders                       | 5 %       | A        |
| 8429520000         | - Machinery with a 360°revolving superstructure  | 5 %       | A        |
| 8429590000         | - Other  | 5 %       | A        |
| 8430100000         | - Pile-drivers and pile-extractors               | 5 %       | A        |
| 8430200000         | - Snow-ploughs and snow-blowers                  | 5 %       | A        |
| 8430310000         | - Self-propelled                                 | 5 %       | A        |
| 8430390000         | - Other  | 5 %       | A        |
| 8430410000         | - Self-propelled                                 | 5 %       | A        |
| 8430490000         | - Other  | 5 %       | A        |
| 8430500000         | - Other machinery, self-propelled                | 5 %       | A        |
| 8430611000         | - Road rollers                                   | 10 %      | A        |
| 8430619000         | - Other  | 10 %      | A        |
| 8430691000         | - Scrapers                                       | 5 %       | A        |
| 8430699000         | - Other  | 5 %       | A        |
| 8431101000         | - Of pulley tackle, hoists, winches and capstans | 10 %      | C        |
| 8431109000         | - Other  | 10 %      | C        |
| 8431200000         | - Of machinery of heading 84.27                  | 5 %       | A        |
| 8431310000         | - Of lifts, skip hoists or escalators            | 10 %      | C        |
| 8431390000         | - Other  | 15 %      | C        |

| NANDINA Subheading | Description  | Base Rate | Category |
|--------------------|--|-----------|----------|
| 8431410000         | - Buckets, shovels, grabs and grips                  | 5 %       | A        |
| 8431420000         | - Bulldozer or angledozer blades                     | 5 %       | A        |
| 8431431000         | - Rockers  | 10 %      | C        |
| 8431439000         | - Other  | 10 %      | A        |
| 8431490000         | - Other  | 5 %       | A        |
| 8432100000         | - Ploughs  | 10 %      | C        |
| 8432210000         | - Disc harrows                                       | 10 %      | C        |
| 8432291000         | - Other harrows, scarifiers and weeders              | 10 %      | C        |
| 8432292000         | - Cultivators, motor hoes, weeders and hoes          | 10 %      | C        |
| 8432300000         | - Seeders, planters and transplanters                | 10 %      | C        |
| 8432400000         | - Manure spreaders and fertiliser distributors       | 10 %      | C        |
| 8432800000         | - Other machinery                                    | 10 %      | C        |
| 8432901000         | - Coulters and discs                                 | 15 %      | C        |
| 8432909000         | - Other  | 15 %      | C        |
| 8433111000         | - Self-propelled                                     | 15 %      | C        |
| 8433119000         | - Other  | 15 %      | C        |
| 8433191000         | - Self-propelled                                     | 15 %      | A        |
| 8433199000         | - Other  | 15 %      | A        |
| 8433200000         | - Mowers, including cutter bars for tractor mounting | 10 %      | C        |
| 8433300000         | - Other haymaking machinery                          | 10 %      | A        |

| NANDINA<br>Subheading | Description  | Base Rate | Category |
|-----------------------|--|-----------|----------|
| 8433400000            | - Straw or fodder balers, including pick-up balers | 10 %      | A        |
| 8433510000            | - Combine harvester-threshers                      | 10 %      | A        |
| 8433520000            | - Other threshing machinery                        | 10 %      | A        |
| 8433530000            | - Root or tuber harvesting machines                | 5 %       | A        |
| 8433591000            | - For harvesting                                   | 0 %       | A        |
| 8433592000            | - Maize shellers                                   | 10 %      | C        |
| 8433599000            | - Other  | 10 %      | A        |
| 8433601000            | - For eggs   | 5 %       | A        |
| 8433609000            | - Other  | 10 %      | C        |
| 8433901000            | - Of lawn mowers                                   | 10 %      | C        |
| 8433909000            | - Other  | 5 %       | A        |
| 8434100000            | - Milking machines                                 | 10 %      | A        |
| 8434200000            | - Dairy machinery                                  | 10 %      | A        |
| 8434901000            | - Of milking machines                              | 5 %       | A        |
| 8434909000            | - Other  | 10 %      | C        |
| 8435100000            | - Machinery  | 5 %       | A        |
| 8435900000            | - Parts  | 5 %       | A        |
| 8436100000            | - Machinery for preparing animal feedingstuffs     | 10 %      | C        |
| 8436210000            | - Poultry incubators and brooders                  | 10 %      | A        |

| NANDINA<br>Subheading | Description  | Base Rate | Category |
|-----------------------|--|-----------|----------|
| 8436291000            | - Automatic feeders and waterers   | 15 %      | D        |
| 8436292000            | - Automatic egg laying and collection unit (battery)                           | 0 %       | A        |
| 8436299000            | - Other  | 15 %      | C        |
| 8436801000            | - Fertiliser grinders and mixers   | 5 %       | A        |
| 8436809000            | - Other  | 10 %      | A        |
| 8436910000            | - Of poultry-keeping machinery   | 5 %       | A        |
| 8436990000            | - Other  | 5 %       | A        |
| 8437101100            | - By colour  | 0 %       | A        |
| 8437101900            | - Other  | 15 %      | D        |
| 8437109000            | - Other  | 15 %      | D        |
| 8437801100            | - For cereals  | 10 %      | C        |
| 8437801900            | - Other  | 10 %      | C        |
| 8437809100            | - For working rice   | 10 %      | C        |
| 8437809200            | - For grading and separating flours and other products of the milling industry | 10 %      | C        |
| 8437809300            | - For polishing grain  | 10 %      | C        |
| 8437809900            | - Other  | 10 %      | C        |
| 8437900000            | - Parts  | 10 %      | C        |
| 8438101000            | - For bakery, pasty or biscuits  | 10 %      | C        |
| 8438102000            | - For the manufacture of pasta   | 10 %      | A        |

| NANDINA<br>Subheading | Description   | Base Rate | Category |
|-----------------------|---|-----------|----------|
| 8438201000            | - For the manufacture of confectionery  | 0 %       | A        |
| 8438202000            | - For the manufacture of cocoa or chocolate   | 5 %       | A        |
| 8438300000            | - Machinery for sugar manufacture   | 15 %      | D        |
| 8438400000            | - Brewery machinery   | 5 %       | A        |
| 8438501000            | - For the automatic processing of poultry   | 15 %      | C        |
| 8438509000            | - Other   | 15 %      | C        |
| 8438600000            | - Machinery for the preparation of fruit or vegetables                                | 15 %      | C        |
| 8438801000            | - For hulling and pulping coffee  | 10 %      | C        |
| 8438802000            | - Machinery for preparing fish, crustaceans, molluscs and other aquatic invertebrates | 10 %      | A        |
| 8438809000            | - Other   | 10 %      | C        |
| 8438900000            | - Parts   | 10 %      | C        |
| 8439100000            | - Machinery for making pulp of fibrous cellulosic material                            | 5 %       | A        |
| 8439200000            | - Machinery for making paper or paperboard  | 5 %       | A        |
| 8439300000            | - Machinery for finishing paper or paperboard   | 5 %       | A        |
| 8439910000            | - Of machinery for making pulp of fibrous cellulosic material                         | 5 %       | A        |
| 8439990000            | - Other   | 5 %       | A        |
| 8440100000            | - Machinery   | 5 %       | A        |
| 8440900000            | - Parts   | 5 %       | A        |
| 8441100000            | - Cutting machines  | 10 %      | A        |



| NANDINA<br>Subheading | Description  | Base Rate | Category |
|-----------------------|--|-----------|----------|
| 8441200000            | - Machines for making bags, sacks or envelopes   | 5 %       | A        |
| 8441300000            | - Machines for making boxes, tubes, drums or similar containers, other than by moulding  | 5 %       | A        |
| 8441400000            | - Machines for moulding articles in paper pulp, paper or paperboard  | 5 %       | A        |
| 8441800000            | - Other machines   | 5 %       | A        |
| 8441900000            | - Parts  | 5 %       | A        |
| 8442301000            | - Phototype-setting and composing machines   | 5 %       | A        |
| 8442302000            | - Machines, apparatus and equipment for type-setting or composing by other processes, whether or not using foundry type devices  | 5 %       | A        |
| 8442309000            | - Other  | 5 %       | A        |
| 8442400000            | - Parts of these machines, apparatus or equipment  | 5 %       | A        |
| 8442501000            | - Printing type  | 15 %      | A        |
| 8442509000            | - Other  | 5 %       | A        |
| 8443110000            | - Offset printing machinery, reel fed  | 5 %       | A        |
| 8443120000            | - Office machines and equipment for offset printing, sheet-fed, office type (using sheets not exceeding 22 cm x 36 cm, unfolded) | 5 %       | A        |
| 8443130000            | - Other offset printing machines and equipment   | 5 %       | A        |
| 8443140000            | - Letterpress printing machinery, reel fed, excluding flexographic printing  | 5 %       | A        |
| 8443150000            | - Letterpress printing machinery, other than reel fed, excluding flexographic printing   | 5 %       | A        |
| 8443160000            | - Flexographic printing machinery  | 5 %       | A        |

| NANDINA Subheading | Description   | Base Rate | Category |
|--------------------|---|-----------|----------|
| 8443170000         | - Gravure printing machinery  | 5 %       | A        |
| 8443191000         | - For stamping  | 5 %       | A        |
| 8443199000         | - Other   | 5 %       | A        |
| 8443310000         | - Machines which perform two or more of the following functions: printing, copying or facsimile transmission, capable of connecting to an automatic data-processing machine or to a network | 5 %       | A        |
| 8443321100         | - Of the type used for printing on compact discs  | 5 %       | A        |
| 8443321900         | - Other   | 5 %       | A        |
| 8443322000         | - Facsimile machines  | 5 %       | A        |
| 8443329000         | - Other   | 5 %       | A        |
| 8443391000         | - Ink-jet printing machines   | 5 %       | A        |
| 8443399000         | - Other   | 5 %       | A        |
| 8443910000         | - Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42  | 5 %       | A        |
| 8443990000         | - Other   | 5 %       | A        |
| 8444000000         | Machines for extruding, drawing, texturing or cutting man-made textile materials  | 5 %       | A        |
| 8445110000         | - Carding machines  | 5 %       | A        |
| 8445120000         | - Combing machines  | 5 %       | A        |
| 8445130000         | - Drawing or roving machines  | 5 %       | A        |
| 8445191000         | - Cotton gins   | 5 %       | A        |
| 8445199000         | - Other   | 5 %       | A        |

| NANDINA<br>Subheading | Description  | Base Rate | Category |
|-----------------------|--|-----------|----------|
| 8445200000            | - Textile spinning machines  | 5 %       | A        |
| 8445300000            | - Textile doubling or twisting machines  | 5 %       | A        |
| 8445400000            | - Textile winding (including weft-winding) or reeling machines                                     | 5 %       | A        |
| 8445900000            | - Other  | 5 %       | A        |
| 8446100000            | - For weaving fabrics of a width not exceeding 30 cm   | 5 %       | A        |
| 8446210000            | - Power looms  | 5 %       | A        |
| 8446290000            | - Other  | 5 %       | A        |
| 8446300000            | - For weaving fabrics of a width exceeding 30 cm, shuttleless type                                 | 5 %       | A        |
| 8447110000            | - With cylinder diameter not exceeding 165 mm  | 5 %       | A        |
| 8447120000            | - With cylinder diameter exceeding 165 mm  | 5 %       | A        |
| 8447201000            | - Flat knitting machines, for domestic use   | 5 %       | A        |
| 8447202000            | - Other flat knitting machines   | 5 %       | A        |
| 8447203000            | - Stitch-bonding machines  | 0 %       | A        |
| 8447900000            | - Other  | 10 %      | A        |
| 8448110000            | - Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith | 5 %       | A        |
| 8448190000            | - Other  | 5 %       | A        |
| 8448200000            | - Parts and accessories of machines of heading 84.44 or of their auxiliary machinery               | 5 %       | A        |

| NANDINA<br>Subheading | Description  | Base Rate | Category |
|-----------------------|--|-----------|----------|
| 8448310000            | - Card clothing  | 5 %       | A        |
| 8448321000            | - Of cotton gins   | 5 %       | A        |
| 8448329000            | - Other  | 5 %       | A        |
| 8448330000            | - Spindles, spindle flyers, spinning rings and ring travellers | 5 %       | A        |
| 8448390000            | - Other  | 5 %       | A        |
| 8448420000            | - Reeds for looms, healds and heald-frames                     | 10 %      | C        |
| 8448490000            | - Other  | 10 %      | A        |
| 8448510000            | - Sinkers, needles and other articles used in forming stitches | 5 %       | A        |
| 8448590000            | - Other  | 10 %      | A        |
| 8449001000            | - Machinery; blocks for making hats                            | 5 %       | A        |
| 8449009000            | - Parts  | 5 %       | A        |
| 8450110000            | - Fully automatic machines                                     | 20 %      | A        |
| 8450120000            | - Other machines, with built-in centrifugal drier              | 20 %      | F        |
| 8450190000            | - Other  | 20 %      | F        |
| 8450200000            | - Machines, each of a dry linen capacity exceeding 10 kg       | 15 %      | D        |
| 8450900000            | - Parts  | 15 %      | C        |
| 8451100000            | - Dry-cleaning machines  | 15 %      | A        |
| 8451210000            | - Each of a dry linen capacity not exceeding 10 kg             | 20 %      | A        |
| 8451290000            | - Other  | 5 %       | A        |

| NANDINA<br>Subheading | Description  | Base Rate | Category |
|-----------------------|--|-----------|----------|
| 8451300000            | - Ironing machines and presses (including fusing presses)                      | 10 %      | C        |
| 8451401000            | - For washing  | 15 %      | A        |
| 8451409000            | - Other  | 5 %       | A        |
| 8451500000            | - Machines for reeling, unreeling, folding, cutting or pinking textile fabrics | 0 %       | A        |
| 8451800000            | - Other machines   | 5 %       | A        |
| 8451900000            | - Parts  | 5 %       | A        |
| 8452101000            | - Machine heads  | 15 %      | A        |
| 8452102000            | - Machines   | 15 %      | C        |
| 8452210000            | - Automatic units  | 0 %       | A        |
| 8452290000            | - Other  | 0 %       | A        |
| 8452300000            | - Sewing machine needles   | 5 %       | A        |
| 8452400000            | - Furniture, bases and covers for sewing machines and parts thereof            | 15 %      | D        |
| 8452900000            | - Other parts of sewing machines   | 5 %       | A        |
| 8453100000            | - Machinery for preparing, tanning or working hides, skins or leather          | 5 %       | A        |
| 8453200000            | - Machinery for making or repairing footwear                                   | 5 %       | A        |
| 8453800000            | - Other machines   | 5 %       | A        |
| 8453900000            | - Parts  | 5 %       | A        |
| 8454100000            | - Converters   | 10 %      | A        |
| 8454200000            | - Ingot moulds and ladles  | 5 %       | A        |

| NANDINA<br>Subheading | Description   | Base Rate | Category |
|-----------------------|---|-----------|----------|
| 8454300000            | - Casting machines  | 5 %       | A        |
| 8454900000            | - Parts   | 5 %       | A        |
| 8455100000            | - Tube mills  | 5 %       | A        |
| 8455210000            | - Hot or combination hot and cold rolling mills             | 5 %       | A        |
| 8455220000            | - For cold rolling  | 0 %       | A        |
| 8455300000            | - Rolls for rolling mills                                   | 5 %       | A        |
| 8455900000            | - Other parts   | 5 %       | A        |
| 8456100000            | - Operated by laser or other light or photon beam processes | 5 %       | A        |
| 8456200000            | - Operated by ultrasonic processes                          | 5 %       | A        |
| 8456300000            | - Operated by electro-discharge processes                   | 5 %       | A        |
| 8456900000            | - Other   | 5 %       | A        |
| 8457100000            | - Machining centres   | 5 %       | A        |
| 8457200000            | - Single-station machines                                   | 5 %       | A        |
| 8457300000            | - Multi-station machines                                    | 5 %       | A        |
| 8458111000            | - Universal parallel lathes                                 | 5 %       | A        |
| 8458112000            | - Turret lathes   | 5 %       | A        |
| 8458119000            | - Other   | 5 %       | A        |
| 8458191000            | - Universal parallel lathes                                 | 5 %       | A        |

| NANDINA<br>Subheading | Description                           | Base Rate | Category |
|-----------------------|---------------------------------------|-----------|----------|
| 8458192000            | - Turret lathes                       | 5 %       | A        |
| 8458193000            | -Other, automatic                     | 5 %       | A        |
| 8458199000            | - Other                               | 5 %       | A        |
| 8458910000            | - Numerically controlled              | 5 %       | A        |
| 8458990000            | - Other                               | 5 %       | A        |
| 8459101000            | - For drilling                        | 5 %       | A        |
| 8459102000            | - For boring                          | 5 %       | A        |
| 8459103000            | - For milling                         | 5 %       | A        |
| 8459104000            | - For tapping or threading            | 5 %       | A        |
| 8459210000            | - Numerically controlled              | 5 %       | A        |
| 8459290000            | - Other                               | 5 %       | A        |
| 8459310000            | - Numerically controlled              | 5 %       | A        |
| 8459390000            | - Other                               | 5 %       | A        |
| 8459400000            | - Other boring machines               | 5 %       | A        |
| 8459510000            | - Numerically controlled              | 5 %       | A        |
| 8459590000            | - Other                               | 5 %       | A        |
| 8459610000            | - Numerically controlled              | 5 %       | A        |
| 8459690000            | - Other                               | 5 %       | A        |
| 8459700000            | - Other tapping or threading machines | 5 %       | A        |

| NANDINA<br>Subheading | Description   | Base Rate | Category |
|-----------------------|---|-----------|----------|
| 8460110000            | - Numerically controlled  | 5 %       | A        |
| 8460190000            | - Other   | 5 %       | A        |
| 8460210000            | - Numerically controlled  | 5 %       | A        |
| 8460290000            | - Other   | 5 %       | A        |
| 8460310000            | - Numerically controlled  | 5 %       | A        |
| 8460390000            | - Other   | 5 %       | A        |
| 8460400000            | - Honing or lapping machines  | 5 %       | A        |
| 8460901000            | - Grinding machines   | 5 %       | A        |
| 8460909010            | - Finishing machines for copper or chrome-plated printing cylinders | 10 %      | C        |
| 8460909090            | - Other   | 10 %      | C        |
| 8461200000            | - Shaping or slotting machines                                      | 5 %       | A        |
| 8461300000            | - Broaching machines  | 5 %       | A        |
| 8461400000            | - Gear-cutting, gear-grinding or gear-finishing machines            | 5 %       | A        |
| 8461500000            | - Sawing or cutting-off machines                                    | 5 %       | A        |
| 8461901000            | - Planning machines   | 5 %       | A        |
| 8461909000            | - Other   | 5 %       | A        |
| 8462101000            | - Power hammers and hammering machines                              | 5 %       | A        |
| 8462102100            | - Presses   | 5 %       | A        |
| 8462102900            | - Other   | 5 %       | A        |



| NANDINA<br>Subheading | Description                      | Base Rate | Category |
|-----------------------|----------------------------------|-----------|----------|
| 8462210000            | - Numerically controlled         | 5 %       | A        |
| 8462291000            | - Presses                        | 10 %      | C        |
| 8462299000            | - Other                          | 10 %      | C        |
| 8462310000            | - Numerically controlled         | 5 %       | A        |
| 8462391000            | - Presses                        | 15 %      | C        |
| 8462399000            | - Other                          | 5 %       | A        |
| 8462410000            | - Numerically controlled         | 5 %       | A        |
| 8462491000            | - Presses                        | 15 %      | A        |
| 8462499000            | - Other                          | 5 %       | A        |
| 8462910000            | - Hydraulic presses              | 10 %      | C        |
| 8462990000            | - Other                          | 10 %      | A        |
| 8463101000            | - Wire-drawing                   | 5 %       | A        |
| 8463109000            | - Other                          | 5 %       | A        |
| 8463200000            | - Thread-rolling machines        | 5 %       | A        |
| 8463300000            | - Machines for working wire      | 5 %       | A        |
| 8463901000            | - Riveting                       | 5 %       | A        |
| 8463909000            | - Other                          | 5 %       | A        |
| 8464100000            | - Sawing machines                | 5 %       | A        |
| 8464200000            | - Grinding or polishing machines | 5 %       | A        |
| 8464900000            | - Other                          | 5 %       | A        |

| NANDINA<br>Subheading | Description              | Base Rate | Category |
|-----------------------|--------------------------|-----------|----------|
| 8465100010            | - For wood               | 0 %       | A        |
| 8465100090            | - Other                  | 5 %       | A        |
| 8465911010            | - For wood               | 0 %       | A        |
| 8465911090            | - Other                  | 10 %      | A        |
| 8465919100            | - Circular               | 10 %      | C        |
| 8465919200            | - Bandsaws               | 10 %      | C        |
| 8465919900            | - Other                  | 10 %      | C        |
| 8465921010            | - For moulding wood      | 0 %       | A        |
| 8465921090            | - Other                  | 15 %      | A        |
| 8465929010            | - For planing wood       | 0 %       | A        |
| 8465929090            | - Other                  | 15 %      | D        |
| 8465931000            | - Numerically controlled | 15 %      | A        |
| 8465939000            | - Other                  | 15 %      | A        |
| 8465941010            | - For assembling wood    | 0 %       | A        |
| 8465941090            | - Other                  | 10 %      | A        |
| 8465949010            | - For assembling wood    | 0 %       | A        |
| 8465949090            | - Other                  | 10 %      | C        |
| 8465951000            | - Numerically controlled | 15 %      | A        |
| 8465959010            | - For wood               | 0 %       | A        |
| 8465959090            | - Other                  | 15 %      | F        |

| NANDINA<br>Subheading | Description  | Base Rate | Category |
|-----------------------|--|-----------|----------|
| 8465960000            | - Splitting, slicing or paring machines                          | 15 %      | A        |
| 8465991010            | - For shearing wood  | 0 %       | A        |
| 8465991020            | - Lathe for wood   | 0 %       | A        |
| 8465991090            | - Other  | 10 %      | A        |
| 8465999010            | - Lathe for wood   | 0 %       | A        |
| 8465999090            | - Other  | 10 %      | A        |
| 8466100000            | - Tool holders and self-opening dieheads                         | 5 %       | A        |
| 8466200000            | - Work holders   | 5 %       | A        |
| 8466300000            | - Dividing heads and other special attachments for machine-tools | 5 %       | A        |
| 8466910000            | - For machines of heading 84.64                                  | 5 %       | A        |
| 8466920000            | - For machines of heading 84.65                                  | 10 %      | C        |
| 8466930000            | - For machines of headings 84.56 to 84.61                        | 5 %       | A        |
| 8466940000            | - For machines of heading 84.62 or 84.63                         | 10 %      | C        |
| 8467111000            | - Drilling machines, boring machines and the like                | 5 %       | A        |
| 8467112000            | - For inserting and extracting screws, bolts and nuts            | 10 %      | A        |
| 8467119000            | - Other  | 15 %      | A        |
| 8467191000            | - Tamping machines and roadrollers                               | 15 %      | A        |
| 8467192000            | - Concrete vibrators   | 15 %      | A        |
| 8467199000            | - Other  | 15 %      | C        |

| NANDINA Subheading | Description   | Base Rate | Category |
|--------------------|---|-----------|----------|
| 8467210000         | - Drills of all kinds, including rotary drills  | 15 %      | D        |
| 8467220000         | - Saws, including chainsaws   | 15 %      | C        |
| 8467290000         | - Other   | 15 %      | C        |
| 8467810000         | - Chainsaws   | 5 %       | A        |
| 8467891000         | - Saws other than chainsaws   | 5 %       | A        |
| 8467899000         | - Other   | 5 %       | A        |
| 8467910000         | - Of chainsaws  | 5 %       | A        |
| 8467920000         | - Of pneumatic tools  | 10 %      | A        |
| 8467990000         | - Other   | 5 %       | A        |
| 8468100000         | - Hand-held blow pipes  | 15 %      | A        |
| 8468201000         | - For soldering, including those which can be used for cutting  | 15 %      | A        |
| 8468209000         | - Other   | 5 %       | A        |
| 8468800000         | - Other machinery and apparatus   | 5 %       | A        |
| 8468900000         | - Parts   | 15 %      | A        |
| 8469001000         | - Typewriters, electric   | 5 %       | A        |
| 8469009000         | - Other   | 5 %       | A        |
| 8470100000         | - Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions | 5 %       | A        |
| 8470210000         | - Incorporating a printing device   | 5 %       | A        |
| 8470290000         | - Other   | 5 %       | A        |

| NANDINA<br>Subheading | Description   | Base Rate | Category |
|-----------------------|---|-----------|----------|
| 8470300000            | - Other calculating machines  | 5 %       | A        |
| 8470500000            | - Cash registers  | 5 %       | A        |
| 8470901000            | - Of postage-franking   | 5 %       | A        |
| 8470902000            | - Ticket-issuing  | 5 %       | A        |
| 8470909000            | - Other   | 5 %       | A        |
| 8471300000            | - Portable automatic data-processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display   | 5 %       | A        |
| 8471410000            | - Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined   | 5 %       | A        |
| 8471490000            | - Other, presented in the form of systems   | 5 %       | A        |
| 8471500000            | - Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units | 5 %       | A        |
| 8471602000            | - Keyboards, x-y coordinate input devices   | 5 %       | A        |
| 8471609000            | - Other   | 5 %       | A        |
| 8471700000            | - Storage units   | 5 %       | A        |
| 8471800000            | - Other units of automatic data processing machines   | 5 %       | A        |
| 8471900000            | - Other   | 5 %       | A        |

| NANDINA Subheading | Description   | Base Rate | Category |
|--------------------|---|-----------|----------|
| 8472100000         | - Duplicating machines, including mimeographs   | 5 %       | A        |
| 8472300000         | - Machines for sorting or folding mail or for inserting mail in envelopes or wrappers, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps | 5 %       | A        |
| 8472901000         | - Machines for sorting or counting coins or bank notes  | 5 %       | A        |
| 8472902000         | - Automatic banknote dispensers   | 5 %       | A        |
| 8472903000         | - Machines to authenticate cheques  | 5 %       | A        |
| 8472904000         | - Perforating or stapling machines  | 15 %      | C        |
| 8472905000         | - Automatic teller machines   | 15 %      | A        |
| 8472909010         | - Addressing machines and address plate embossing machines  | 5 %       | A        |
| 8472909090         | - Other   | 15 %      | A        |
| 8473100000         | - Parts and accessories of the machines of heading 84.69  | 5 %       | A        |
| 8473210000         | - Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29  | 5 %       | A        |
| 8473290000         | - Other   | 5 %       | A        |
| 8473300000         | - Parts and accessories of the machines of heading 84.71  | 5 %       | A        |
| 8473401000         | - Of duplicating machines   | 5 %       | A        |
| 8473409000         | - Other   | 5 %       | A        |
| 8473500000         | - Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72  | 5 %       | A        |
| 8474101000         | - Foundry stripping and screening machines  | 5 %       | A        |
| 8474102000         | - Vibrating screens   | 0 %       | A        |
| 8474109000         | - Other   | 15 %      | C        |

| NANDINA<br>Subheading | Description   | Base Rate | Category |
|-----------------------|---|-----------|----------|
| 8474201000            | - Rotary cone crushers  | 0 %       | A        |
| 8474202000            | - Impact grinding machines  | 0 %       | A        |
| 8474203000            | - Ring mills  | 0 %       | A        |
| 8474209010            | - Ball mills  | 0 %       | A        |
| 8474209090            | - Other   | 15 %      | C        |
| 8474311000            | - With a maximum capacity not exceeding 3 m3  | 15 %      | C        |
| 8474319000            | - Other   | 15 %      | C        |
| 8474320000            | - Machinery for mixing mineral substances with bitumen  | 10 %      | C        |
| 8474391000            | - Special, for the ceramic industry   | 10 %      | A        |
| 8474392000            | - Foundry sand mixers   | 15 %      | C        |
| 8474399000            | - Other   | 10 %      | C        |
| 8474801000            | - Machinery for agglomerating, shaping or moulding ceramic pastes                               | 10 %      | A        |
| 8474802000            | - Machines for forming foundry moulds of sand   | 5 %       | A        |
| 8474803000            | - For shaping prefabricated concrete articles   | 10 %      | C        |
| 8474809000            | - Other   | 10 %      | C        |
| 8474900000            | - Parts   | 10 %      | A        |
| 8475100000            | - Machines for assembling electric or electronic lamps, tubes or flashbulbs, in glass envelopes | 5 %       | A        |
| 8475210000            | - Machines for making optical fibres and preforms thereof                                       | 5 %       | A        |
| 8475290000            | - Other   | 5 %       | A        |

| NANDINA<br>Subheading | Description   | Base Rate | Category |
|-----------------------|---|-----------|----------|
| 8475900000            | - Parts   | 5 %       | A        |
| 8476210000            | - Incorporating heating or refrigerating devices                                    | 5 %       | A        |
| 8476290000            | - Other   | 5 %       | A        |
| 8476810000            | - Incorporating heating or refrigerating devices                                    | 5 %       | A        |
| 8476890000            | - Other   | 5 %       | A        |
| 8476900000            | - Parts   | 5 %       | A        |
| 8477100000            | - Injection-moulding machines   | 5 %       | A        |
| 8477200000            | - Extruders   | 5 %       | A        |
| 8477300000            | - Blow-moulding machines  | 5 %       | A        |
| 8477400000            | - Vacuum-moulding machines and other thermoforming machines                         | 5 %       | A        |
| 8477510000            | - For moulding or retreading pneumatic tyres or for moulding or forming inner tubes | 5 %       | A        |
| 8477591000            | - Hydraulic presses for compression-moulding  | 5 %       | A        |
| 8477599000            | - Other   | 5 %       | A        |
| 8477800000            | - Other machinery and apparatus   | 5 %       | A        |
| 8477900000            | - Parts   | 10 %      | C        |
| 8478101000            | - For applying filters to cigarettes  | 5 %       | A        |
| 8478109000            | - Other   | 5 %       | A        |
| 8478900000            | - Parts   | 5 %       | A        |
| 8479100000            | - Machinery for civil engineering, building or the like                             | 15 %      | C        |



| NANDINA<br>Subheading | Description  | Base Rate | Category |
|-----------------------|--|-----------|----------|
| 8479201000            | - For extraction   | 10 %      | C        |
| 8479209000            | - Other  | 10 %      | C        |
| 8479300000            | - Presses for making particleboard or fibreboard of wood or other ligneous materials and other machinery for treating wood or cork | 5 %       | A        |
| 8479400000            | - Rope or cable-making machines  | 5 %       | A        |
| 8479500000            | - Industrial robots, not elsewhere specified or included   | 5 %       | A        |
| 8479600000            | - Evaporative air coolers  | 5 %       | A        |
| 8479810000            | - For treating metal, including electric wire coil-winders   | 0 %       | A        |
| 8479820000            | - Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines                         | 10 %      | A        |
| 8479891000            | - For the soap industry  | 5 %       | A        |
| 8479892000            | - Air humidifiers and dehumidifiers (other than the machines of heading 84.15 or 84.24)  | 5 %       | A        |
| 8479893000            | - Pump-type automatic machine greasers   | 5 %       | A        |
| 8479894000            | - For the maintenance of oil pipelines and the like  | 5 %       | A        |
| 8479895000            | - Powered windscreen wiping mechanisms   | 5 %       | A        |
| 8479898000            | - Presses  | 10 %      | A        |
| 8479899000            | - Other  | 5 %       | A        |
| 8479900000            | - Parts  | 10 %      | C        |
| 8480100000            | - Moulding boxes for metal founding  | 10 %      | C        |
| 8480200000            | - Mould bases  | 10 %      | C        |

| NANDINA<br>Subheading | Description  | Base Rate | Category |
|-----------------------|--|-----------|----------|
| 8480300000            | - Moulding patterns  | 10 %      | C        |
| 8480410000            | - For injection or compression moulding                                  | 10 %      | C        |
| 8480490000            | - Other  | 10 %      | C        |
| 8480500000            | - Moulds for glass   | 10 %      | C        |
| 8480600000            | - Moulds for mineral materials   | 10 %      | C        |
| 8480711000            | - For parts of safety razors   | 5 %       | A        |
| 8480719000            | - Other  | 5 %       | A        |
| 8480790000            | - Other  | 10 %      | C        |
| 8481100000            | - Pressure-reducing valves   | 15 %      | C        |
| 8481200000            | - Valves for oleohydraulic or pneumatic transmissions                    | 15 %      | D        |
| 8481300000            | - Check (non return) valves  | 15 %      | D        |
| 8481400010            | - Electromechanical, for gas furnace burners in subheading 7321.90.10.00 | 0 %       | A        |
| 8481400090            | - Other  | 15 %      | D        |
| 8481801000            | - Taps for domestic use  | 15 %      | D        |
| 8481802000            | - "Christmas tree" valves  | 15 %      | C        |
| 8481803000            | - Valves for tyres   | 15 %      | F        |
| 8481804000            | - Spherical valves   | 15 %      | C        |
| 8481805100            | - For pressures of 13.8 MPa or more                                      | 5 %       | A        |
| 8481805900            | - Other  | 15 %      | C        |

| NANDINA<br>Subheading | Description   | Base Rate | Category |
|-----------------------|---|-----------|----------|
| 8481806000            | - Other gate valves   | 15 %      | D        |
| 8481807000            | - Globe valves of a rated diameter not exceeding 100 mm                 | 15 %      | C        |
| 8481808000            | - Other solenoid valves   | 5 %       | C        |
| 8481809100            | - Dispensing valves   | 15 %      | D        |
| 8481809900            | - Other   | 15 %      | D        |
| 8481901000            | - Bodies for "Christmas tree" valves                                    | 10 %      | C        |
| 8481909000            | - Other   | 5 %       | C        |
| 8482100000            | - Ball bearings   | 5 %       | A        |
| 8482200000            | - Tapered roller bearings, including cone and tapered roller assemblies | 5 %       | A        |
| 8482300000            | - Spherical roller bearings   | 5 %       | A        |
| 8482400000            | - Needle roller bearings  | 5 %       | A        |
| 8482500000            | - Cylindrical roller bearings   | 5 %       | A        |
| 8482800000            | - Other, including combined ball/roller bearings                        | 5 %       | A        |
| 8482910000            | - Balls, needles and rollers  | 5 %       | A        |
| 8482990000            | - Other   | 5 %       | A        |
| 8483101000            | - For aircraft engines  | 5 %       | A        |
| 8483109100            | - Crankshafts   | 5 %       | A        |
| 8483109200            | - Camshafts   | 10 %      | A        |
| 8483109300            | - Flexible shafts   | 15 %      | A        |
| 8483109900            | - Other   | 5 %       | A        |

| NANDINA<br>Subheading | Description   | Base Rate | Category |
|-----------------------|---|-----------|----------|
| 8483200000            | - Bearing housings, incorporating ball or roller bearings   | 5 %       | A        |
| 8483301000            | - For aircraft engines  | 5 %       | A        |
| 8483309000            | - Other   | 10 %      | C        |
| 8483403000            | - For aircraft engines  | 5 %       | A        |
| 8483409100            | - Gear boxes and other speed changers   | 15 %      | D        |
| 8483409200            | - Gears and gearing, other than toothed wheels and other transmission elements presented separately     | 15 %      | C        |
| 8483409900            | - Other   | 5 %       | A        |
| 8483500000            | - Flywheels and pulleys, including pulley blocks  | 15 %      | F        |
| 8483601000            | - Clutches  | 5 %       | A        |
| 8483609000            | - Other   | 10 %      | C        |
| 8483904000            | - Toothed wheels and other transmission elements presented separately                                   | 10 %      | C        |
| 8483909000            | - Parts   | 10 %      | C        |
| 8484100000            | - Gaskets of composite materials  | 15 %      | F        |
| 8484200000            | - Mechanical seals  | 15 %      | C        |
| 8484900000            | - Other   | 15 %      | F        |
| 8486100000            | - Machines and apparatus for the manufacture of boules or wafers  | 5 %       | A        |
| 8486200000            | - Machines and apparatus for the manufacture of semiconductor devices or electronic integrated circuits | 5 %       | A        |
| 8486300000            | - Machines and apparatus for the manufacture of flat panel displays                                     | 5 %       | A        |
| 8486400000            | - Machines and apparatus specified in Note 9(C) to this Chapter   | 5 %       | A        |

| NANDINA<br>Subheading | Description                                       | Base Rate | Category |
|-----------------------|---|-----------|----------|
| 8486900000            | - Parts and accessories                           | 5 %       | A        |
| 8487100000            | - Ships' or boats' propellers and blades therefor | 5 %       | A        |
| 8487901000            | - Non-automatic lubricators                       | 15 %      | D        |
| 8487902000            | - Seal rings (seals or retainers)                 | 15 %      | F        |
| 8487909000            | - Other   | 15 %      | F        |
| 8501101000            | - Motors for toys                                 | 5 %       | A        |
| 8501102000            | - Universal motors                                | 15 %      | A        |
| 8501109100            | - DC  | 10 %      | C        |
| 8501109200            | - AC, single-phase                                | 15 %      | A        |
| 8501109300            | - AC, multi-phase                                 | 5 %       | A        |
| 8501201100            | - With gear boxes and other speed changers        | 15 %      | C        |
| 8501201900            | - Other   | 15 %      | A        |
| 8501202100            | - With gear boxes and other speed changers        | 10 %      | A        |
| 8501202900            | - Other   | 10 %      | A        |
| 8501311000            | - Motors with gear boxes and other speed changers | 0 %       | A        |
| 8501312000            | - Other motors                                    | 5 %       | A        |
| 8501313000            | - DC generators                                   | 5 %       | A        |
| 8501321000            | - Motors with gear boxes and other speed changers | 5 %       | A        |
| 8501322100            | - Of an output not exceeding 7.5 kW:              | 5 %       | A        |
| 8501322900            | - Other   | 5 %       | A        |

| NANDINA<br>Subheading | Description  | Base Rate | Category |
|-----------------------|--|-----------|----------|
| 8501324000            | - DC generators  | 5 %       | A        |
| 8501331000            | - Motors with gear boxes and other speed changers                    | 5 %       | A        |
| 8501332000            | - Other motors   | 5 %       | A        |
| 8501333000            | - DC generators  | 5 %       | A        |
| 8501341000            | - Motors with gear boxes and other speed changers                    | 5 %       | A        |
| 8501342000            | - Other motors   | 5 %       | A        |
| 8501343000            | - DC generators  | 5 %       | A        |
| 8501401110            | - Motors with an integrated clutch                                   | 0 %       | A        |
| 8501401190            | - Other  | 15 %      | A        |
| 8501401900            | - Other  | 15 %      | A        |
| 8501402110            | - Motors with an integrated clutch                                   | 5 %       | A        |
| 8501402190            | - Other  | 15 %      | A        |
| 8501402900            | - Other  | 15 %      | C        |
| 8501403110            | - Motors with an integrated clutch of an output not exceeding 1.5 kW | 5 %       | A        |
| 8501403190            | - Other  | 15 %      | C        |
| 8501403900            | - Other  | 15 %      | A        |
| 8501404100            | - With gear boxes and other speed changers                           | 15 %      | C        |
| 8501404900            | - Other  | 15 %      | A        |

| NANDINA Subheading | Description  | Base Rate | Category |
|--------------------|--|-----------|----------|
| 8501511010         | - Motors with an integrated clutch of an output exceeding 180 W      | 5 %       | A        |
| 8501511090         | - Other  | 15 %      | A        |
| 8501519000         | - Other  | 15 %      | A        |
| 8501521010         | - Motors with an integrated clutch of an output not exceeding 1.5 kW | 5 %       | A        |
| 8501521090         | - Other  | 15 %      | A        |
| 8501522000         | - Of an output exceeding 7.5 kW but not exceeding 18.5 kW            | 10 %      | C        |
| 8501523000         | - Of an output exceeding 18.5 kW but not exceeding 30 kW             | 10 %      | C        |
| 8501524000         | - Of an output exceeding 30 kW but not exceeding 75 kW               | 10 %      | C        |
| 8501530000         | - Of an output exceeding 75 kW                                       | 10 %      | A        |
| 8501611000         | - Of an output not exceeding 18.5 kVA                                | 5 %       | A        |
| 8501612000         | - Of an output exceeding 18.5 kVA but not exceeding 30 kVA           | 10 %      | A        |
| 8501619000         | - Other  | 10 %      | A        |
| 8501620000         | - Of an output exceeding 75 kVA but not exceeding 375 kVA            | 10 %      | A        |
| 8501630000         | - Of an output exceeding 375 kVA but not exceeding 750 kVA           | 10 %      | A        |
| 8501640000         | - Of an output exceeding 750 kVA                                     | 10 %      | C        |
| 8502111000         | - AC   | 15 %      | C        |
| 8502119000         | - Other  | 10 %      | A        |
| 8502121000         | - AC   | 15 %      | C        |
| 8502129000         | - Other  | 10 %      | C        |

| NANDINA Subheading | Description   | Base Rate | Category |
|--------------------|---|-----------|----------|
| 8502131000         | - AC  | 15 %      | C        |
| 8502139000         | - Other   | 10 %      | A        |
| 8502201000         | - AC  | 15 %      | C        |
| 8502209000         | - Other   | 10 %      | A        |
| 8502310000         | - Wind-powered  | 10 %      | A        |
| 8502391000         | - AC  | 15 %      | A        |
| 8502399000         | - Other   | 10 %      | A        |
| 8502400000         | - Electric rotary converters  | 10 %      | A        |
| 8503000000         | Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02                            | 10 %      | A        |
| 8504100000         | - Ballasts for discharge lamps or tubes   | 15 %      | C        |
| 8504211100         | - Having a power handling capacity not exceeding 1 kVA  | 15 %      | C        |
| 8504211900         | - Other   | 15 %      | C        |
| 8504219000         | - Other   | 15 %      | C        |
| 8504221000         | - Having a power handling capacity exceeding 650 kVA but not exceeding 1 000 kVA                                    | 15 %      | C        |
| 8504229000         | - Other   | 15 %      | C        |
| 8504230000         | .- Having a power handling capacity exceeding 10 000 kVA  | 15 %      | C        |
| 8504311010         | - For toys for a voltage not exceeding 35 kV, with frequencies between 10 and 20 kHz and current not exceeding 2 mA | 0 %       | A        |
| 8504311090         | - Other   | 15 %      | A        |
| 8504319000         | - Other   | 15 %      | C        |



| NANDINA Subheading | Description   | Base Rate | Category |
|--------------------|---|-----------|----------|
| 8504321000         | - Having a power handling capacity exceeding 1 kVA but not exceeding 10 kVA         | 15 %      | C        |
| 8504329000         | - Other   | 15 %      | A        |
| 8504330000         | - Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA       | 15 %      | C        |
| 8504341000         | - Having a power handling capacity not exceeding 1.600 kVA                          | 15 %      | C        |
| 8504342000         | - Having a power handling capacity exceeding 1 600 kVA but not exceeding 10 000 kVA | 15 %      | C        |
| 8504343000         | - Having a power handling capacity exceeding 10 000 kVA                             | 15 %      | C        |
| 8504401000         | - Uninterruptible Power Supply (UPS)  | 15 %      | C        |
| 8504402000         | - Electronic starters   | 15 %      | C        |
| 8504409000         | - Other   | 15 %      | A        |
| 8504501000         | - For an operating voltage not exceeding 260 V and rated current not exceeding 30 A | 15 %      | C        |
| 8504509000         | - Other   | 10 %      | A        |
| 8504900000         | - Parts   | 10 %      | A        |
| 8505110000         | - Of metal  | 10 %      | C        |
| 8505191000         | - Magnetic strips, of rubber or plastic   | 15 %      | D        |
| 8505199000         | - Other   | 10 %      | C        |
| 8505200000         | - Electromagnetic couplings, clutches and brakes                                    | 10 %      | C        |
| 8505901000         | - Electromagnets  | 5 %       | A        |
| 8505902000         | - Chucks, clamps and similar holding devices  | 5 %       | A        |
| 8505903000         | - Electromagnetic lifting heads   | 5 %       | A        |

| NANDINA Subheading | Description  | Base Rate | Category |
|--------------------|--|-----------|----------|
| 8505909000         | - Parts  | 5 %       | A        |
| 8506101100         | - Cylindrical  | 5 %       | A        |
| 8506101200         | - "Button"   | 5 %       | A        |
| 8506101900         | - Other  | 5 %       | A        |
| 8506109110         | - With electrolyte of zinc chloride or ammonium chloride | 15 %      | F        |
| 8506109190         | - Other  | 15 %      | F        |
| 8506109200         | - "Button"   | 15 %      | A        |
| 8506109900         | - Other  | 15 %      | D        |
| 8506301000         | - Cylindrical  | 5 %       | A        |
| 8506302000         | - "Button"   | 5 %       | A        |
| 8506309000         | - Other  | 5 %       | A        |
| 8506401000         | - Cylindrical  | 5 %       | A        |
| 8506402000         | - "Button"   | 5 %       | A        |
| 8506409000         | - Other  | 5 %       | A        |
| 8506501000         | - Cylindrical  | 5 %       | A        |
| 8506502000         | - "Button"   | 5 %       | A        |
| 8506509000         | - Other  | 5 %       | A        |
| 8506601000         | - Cylindrical  | 5 %       | A        |
| 8506602000         | - "Button"   | 5 %       | A        |
| 8506609000         | - Other  | 5 %       | A        |

| NANDINA Subheading | Description   | Base Rate | Category |
|--------------------|---|-----------|----------|
| 8506801000         | - Cylindrical   | 5 %       | A        |
| 8506802000         | - "Button"  | 5 %       | A        |
| 8506809000         | - Other   | 5 %       | A        |
| 8506900000         | - Parts   | 5 %       | A        |
| 8507100000         | - Of lead-acid, of a kind used for starting piston engines  | 15 %      | F        |
| 8507200000         | - Other lead-acid accumulators  | 15 %      | F        |
| 8507300000         | - Of nickel-cadmium   | 5 %       | A        |
| 8507400000         | - Of nickel-iron  | 5 %       | A        |
| 8507800010         | - Of lithium ion  | 15 %      | A        |
| 8507800020         | - Of nickel-metal hydride   | 15 %      | A        |
| 8507800090         | - Other   | 15 %      | A        |
| 8507901000         | - Containers and covers   | 15 %      | F        |
| 8507902000         | - Separators  | 15 %      | F        |
| 8507903000         | - Plates  | 15 %      | F        |
| 8507909000         | - Other   | 15 %      | A        |
| 8508110000         | - Of a power not exceeding 1.500 W and having a dust bag or other receptacle capacity not exceeding 20 litres | 20 %      | F        |
| 8508190000         | - Other   | 20 %      | D        |
| 8508600000         | - Other vacuum cleaners   | 20 %      | D        |

| NANDINA<br>Subheading | Description  | Base Rate | Category |
|-----------------------|--|-----------|----------|
| 8508700000            | - Parts  | 10 %      | C        |
| 8509401000            | - Blenders   | 20 %      | D        |
| 8509409000            | - Other  | 20 %      | D        |
| 8509801000            | - Floor polishers  | 20 %      | C        |
| 8509802000            | - Kitchen waste disposers  | 20 %      | C        |
| 8509809000            | - Other  | 20 %      | C        |
| 8509900000            | - Parts  | 10 %      | C        |
| 8510100000            | - Shavers  | 5 %       | A        |
| 8510201000            | - For cutting hair   | 5 %       | A        |
| 8510202000            | - For shearing   | 5 %       | A        |
| 8510300000            | - Hair-removing appliances   | 5 %       | A        |
| 8510901000            | - Cutter heads, comb blades, cutter blades and knife blades for these machines | 5 %       | A        |
| 8510909000            | - Other  | 5 %       | A        |
| 8511101000            | - For aircraft engines   | 5 %       | A        |
| 8511109000            | - Other  | 15 %      | F        |
| 8511201000            | - For aircraft engines   | 5 %       | A        |
| 8511209000            | - Other  | 15 %      | A        |
| 8511301000            | - For aircraft engines   | 5 %       | A        |
| 8511309100            | - Distributors   | 5 %       | A        |

| NANDINA<br>Subheading | Description   | Base Rate | Category |
|-----------------------|---|-----------|----------|
| 8511309200            | - Ignition coils  | 15 %      | F        |
| 8511401000            | - For aircraft engines  | 5 %       | A        |
| 8511409000            | - Other   | 15 %      | F        |
| 8511501000            | - For aircraft engines  | 5 %       | A        |
| 8511509000            | - Other   | 15 %      | F        |
| 8511801000            | - For aircraft engines  | 5 %       | A        |
| 8511809000            | - Other   | 15 %      | F        |
| 8511901000            | - Of equipment for aircraft engines                                       | 5 %       | A        |
| 8511902100            | - Contact breaker points  | 15 %      | F        |
| 8511902900            | - Other   | 5 %       | C        |
| 8511903000            | - Of spark plugs, other than those for aircraft engines                   | 5 %       | A        |
| 8511909000            | - Other   | 5 %       | A        |
| 8512100000            | - Lighting or visual signalling equipment of a kind used on bicycles      | 5 %       | A        |
| 8512201000            | - Headlamps (other than the sealed beam lamp units of subheading 8539.10) | 5 %       | A        |
| 8512209000            | - Other   | 5 %       | A        |
| 8512301000            | - Horns   | 15 %      | F        |
| 8512309000            | - Other   | 5 %       | C        |
| 8512400000            | - Windscreen wipers, defrosters and demisters                             | 15 %      | A        |
| 8512901000            | - Arms and blades for windscreen wipers for motor vehicles or cycles      | 10 %      | F        |
| 8512909000            | - Other   | 5 %       | A        |

| NANDINA<br>Subheading | Description   | Base Rate | Category |
|-----------------------|---|-----------|----------|
| 8513101000            | - Safety  | 5 %       | A        |
| 8513109000            | - Other   | 20 %      | D        |
| 8513900000            | - Parts   | 10 %      | A        |
| 8514100000            | - Resistance heated furnaces and ovens (indirect heating)                             | 15 %      | C        |
| 8514200000            | - Furnaces and ovens functioning by induction or dielectric loss                      | 5 %       | A        |
| 8514301000            | - Arc furnaces  | 5 %       | A        |
| 8514309000            | - Other   | 10 %      | C        |
| 8514400000            | - Other equipment for the heat treatment of materials by induction or dielectric loss | 5 %       | A        |
| 8514900000            | - Parts   | 5 %       | A        |
| 8515110000            | - Soldering irons and guns  | 15 %      | A        |
| 8515190000            | - Other   | 15 %      | C        |
| 8515210000            | - Fully or partly automatic   | 5 %       | A        |
| 8515290000            | - Other   | 10 %      | A        |
| 8515310000            | - Fully or partly automatic   | 10 %      | A        |
| 8515390000            | - Other   | 10 %      | A        |
| 8515801000            | - Ultrasonic  | 5 %       | A        |
| 8515809000            | - Other   | 10 %      | C        |
| 8515900000            | - Parts   | 10 %      | A        |
| 8516100000            | - Electric instantaneous or storage water heaters and immersion heaters               | 20 %      | D        |
| 8516210000            | - Storage heating radiators   | 20 %      | D        |

| NANDINA<br>Subheading | Description   | Base Rate | Category |
|-----------------------|---|-----------|----------|
| 8516291000            | - Stoves  | 20 %      | C        |
| 8516299000            | - Other   | 20 %      | D        |
| 8516310000            | - Hair dryers   | 20 %      | A        |
| 8516320000            | - Other hairdressing apparatus                                    | 20 %      | A        |
| 8516330000            | - Hand-drying apparatus   | 20 %      | A        |
| 8516400000            | - Electric smoothing irons  | 20 %      | D        |
| 8516500000            | - Microwave ovens   | 5 %       | A        |
| 8516601000            | - Ovens   | 20 %      | D        |
| 8516602000            | - Cookers   | 20 %      | D        |
| 8516603000            | - Stoves, grillers and roasters                                   | 20 %      | D        |
| 8516710000            | - Coffee or tea-makers  | 20 %      | D        |
| 8516720000            | - Toasters  | 20 %      | D        |
| 8516790000            | - Other   | 20 %      | C        |
| 8516800000            | - Electric heating resistors                                      | 15 %      | D        |
| 8516900000            | - Parts   | 10 %      | C        |
| 8517110000            | - Line telephone sets with cordless handsets                      | 15 %      | A        |
| 8517120000            | - Telephones for cellular networks or for other wireless networks | 5 %       | A        |
| 8517180000            | - Other   | 15 %      | C        |
| 8517610000            | - Base stations   | 5 %       | A        |

| NANDINA Subheading | Description   | Base Rate | Category |
|--------------------|---|-----------|----------|
| 8517621000         | - Automatic telephonic or telegraphic switching apparatus   | 5 %       | A        |
| 8517622000         | - Telecommunication apparatus for carrier-current line systems or for digital line systems  | 5 %       | A        |
| 8517629000         | - Other   | 10 %      | A        |
| 8517691000         | - Videophones   | 5 %       | A        |
| 8517692000         | - Reception apparatus for radio-telephony or radio-telegraphy   | 5 %       | A        |
| 8517699010         | - Teleprinters  | 5 %       | A        |
| 8517699090         | - Other   | 15 %      | C        |
| 8517700000         | - Parts   | 5 %       | A        |
| 8518100000         | - Microphones and stands therefor   | 5 %       | A        |
| 8518210000         | - Single loudspeakers, mounted in their enclosures  | 15 %      | D        |
| 8518220000         | - Multiple loudspeakers, mounted in the same enclosure  | 15 %      | D        |
| 8518290000         | - Other   | 15 %      | D        |
| 8518300000         | - Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers | 15 %      | A        |
| 8518400000         | - Audio-frequency electric amplifiers   | 15 %      | C        |
| 8518500000         | - Electric sound amplifier sets   | 15 %      | D        |
| 8518901000         | - Cones, diaphragms, yokes  | 0 %       | A        |
| 8518909000         | - Other   | 5 %       | A        |



| NANDINA<br>Subheading | Description   | Base Rate | Category |
|-----------------------|---|-----------|----------|
| 8519200000            | - Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment | 20 %      | A        |
| 8519301000            | - With automatic record changing mechanism  | 20 %      | C        |
| 8519309000            | - Other   | 20 %      | C        |
| 8519500000            | - Telephone answering machines  | 5 %       | A        |
| 8519811000            | - Cassette-players  | 20 %      | C        |
| 8519812000            | - Reproducing apparatus for optical reading systems                                       | 5 %       | A        |
| 8519819000            | - Other   | 5 %       | A        |
| 8519891000            | - Record-players  | 20 %      | C        |
| 8519899000            | - Other   | 5 %       | A        |
| 8521100000            | - Magnetic tape-type  | 5 %       | A        |
| 8521901000            | - Of a kind used for recording compact discs  | 5 %       | A        |
| 8521909000            | - Other   | 5 %       | A        |
| 8522100000            | - Pick-up cartridges  | 15 %      | A        |
| 8522902000            | - Furniture or boxes  | 10 %      | A        |
| 8522903000            | - Unmounted sapphires and diamonds for styli  | 5 %       | A        |
| 8522904000            | - Reproducing mechanisms for optical reading systems                                      | 0 %       | A        |
| 8522905000            | - Cassette-type reproducing mechanisms  | 0 %       | A        |
| 8522909000            | - Other   | 10 %      | C        |
| 8523210000            | - Cards incorporating a magnetic stripe   | 15 %      | D        |
| 8523291000            | - Magnetic discs  | 5 %       | A        |

| NANDINA Subheading | Description  | Base Rate | Category |
|--------------------|--|-----------|----------|
| 8523292110         | For recording sound, on reels exceeding 2 100 m  | 10 %      | C        |
| 8523292190         | Other  | 15 %      | C        |
| 8523292210         | For recording phenomena other than sound or image of the kind used in automatic data processing machines | 5 %       | A        |
| 8523292220         | For recording sound, on reels exceeding 2 100 m  | 5 %       | A        |
| 8523292290         | Other  | 15 %      | A        |
| 8523292300         | - Of a width exceeding 6.5 mm  | 5 %       | A        |
| 8523293110         | Educational  | 5 %       | A        |
| 8523293190         | Other  | 15 %      | A        |
| 8523293210         | Educational  | 5 %       | A        |
| 8523293290         | Other  | 10 %      | A        |
| 8523293310         | Educational  | 5 %       | A        |
| 8523293390         | Other  | 10 %      | A        |
| 8523299000         | - Other  | 15 %      | C        |
| 8523401000         | - Unrecorded   | 15 %      | C        |
| 8523402100         | - For reproducing sound  | 15 %      | D        |
| 8523402200         | - For reproducing image or image and sound   | 5 %       | C        |
| 8523402900         | - Other  | 15 %      | A        |
| 8523510000         | - Solid-state non-volatile storage devices   | 15 %      | C        |
| 8523520000         | - "Smart cards"  | 5 %       | A        |

| NANDINA Subheading | Description  | Base Rate | Category |
|--------------------|--|-----------|----------|
| 8523591000         | - Proximity cards and tags   | 10 %      | A        |
| 8523599000         | - Other  | 15 %      | C        |
| 8523801000         | - Discs (blank or recorded), strips, films and other prepared matrices and masters | 5 %       | A        |
| 8523802100         | - Educational  | 5 %       | A        |
| 8523802900         | - Other  | 15 %      | C        |
| 8523803000         | - For reproducing phenomena other than sound or image                              | 5 %       | A        |
| 8523809000         | - Other  | 15 %      | C        |
| 8525501000         | - For radio broadcasting   | 5 %       | A        |
| 8525502000         | - For television   | 5 %       | A        |
| 8525601000         | - For radio broadcasting   | 5 %       | A        |
| 8525602000         | - For television   | 5 %       | A        |
| 8525801000         | - Television cameras   | 5 %       | A        |
| 8525802000         | - Digital cameras and video camera recorders                                       | 5 %       | A        |
| 8526100000         | - Radar apparatus  | 5 %       | A        |
| 8526910000         | - Radio navigational aid apparatus   | 5 %       | A        |
| 8526920000         | - Radio remote control apparatus   | 5 %       | A        |
| 8527120000         | - Pocket-size radio cassette-players   | 20 %      | C        |
| 8527130000         | - Other apparatus combined with sound recording or reproducing apparatus           | 20 %      | C        |
| 8527190000         | - Other  | 20 %      | C        |

| NANDINA Subheading | Description  | Base Rate | Category |
|--------------------|--|-----------|----------|
| 8527210000         | - Combined with sound recording or reproducing apparatus                                       | 20 %      | F        |
| 8527290000         | - Other  | 20 %      | F        |
| 8527910000         | - Combined with sound recording or reproducing apparatus                                       | 20 %      | F        |
| 8527920000         | - Not combined with sound recording or reproducing apparatus but combined with a clock         | 20 %      | F        |
| 8527990000         | - Other  | 5 %       | A        |
| 8528410000         | - Of a kind solely or principally used in an automatic data processing system of heading 84.71 | 5 %       | A        |
| 8528490000         | - Other  | 20 %      | F        |
| 8528510000         | - Of a kind solely or principally used in an automatic data processing system of heading 84.71 | 5 %       | A        |
| 8528590000         | - Other  | 20 %      | F        |
| 8528610000         | - Of a kind solely or principally used in an automatic data processing system of heading 84.71 | 20 %      | A        |
| 8528690000         | - Other  | 20 %      | A        |
| 8528710000         | - Not designed to incorporate a video display or screen  | 20 %      | C        |
| 8528720010         | - Of cathode ray tubes   | 20 %      | C        |
| 8528720020         | - Of a plasma monitor  | 20 %      | C        |
| 8528720030         | - Of a liquid crystal display monitor  | 20 %      | C        |
| 8528720090         | - Other  | 20 %      | D        |
| 8528730000         | - Other, black and white or other monochrome   | 20 %      | D        |
| 8529101000         | - Ferrite aerials  | 5 %       | A        |

| NANDINA Subheading | Description   | Base Rate | Category |
|--------------------|---|-----------|----------|
| 8529102000         | - Parabolic aerials   | 15 %      | C        |
| 8529109000         | - Other; parts  | 15 %      | A        |
| 8529901000         | - Furniture or boxes  | 15 %      | A        |
| 8529902000         | - Cards with printed or surface-mounted components  | 0 %       | A        |
| 8529909010         | - Liquid crystal display (LCD) or plasma panels   | 0 %       | A        |
| 8529909090         | - Other   | 10 %      | C        |
| 8530100000         | - Equipment for railways or tramways  | 15 %      | A        |
| 8530801000         | - Traffic lights and their control boxes  | 15 %      | C        |
| 8530809000         | - Other   | 15 %      | A        |
| 8530900000         | - Parts   | 10 %      | A        |
| 8531100000         | - Burglar or fire alarms and similar apparatus  | 15 %      | C        |
| 8531200000         | - Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)  | 15 %      | C        |
| 8531800000         | - Other apparatus   | 15 %      | C        |
| 8531900000         | - Parts   | 10 %      | A        |
| 8532100000         | - Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors) | 10 %      | A        |
| 8532210000         | - Of tantalum   | 5 %       | A        |
| 8532220000         | - Aluminium electrolytic  | 0 %       | A        |
| 8532230000         | - Ceramic dielectric, single layer  | 5 %       | A        |

| NANDINA<br>Subheading | Description  | Base Rate | Category |
|-----------------------|--|-----------|----------|
| 8532240000            | - Ceramic dielectric, multilayer   | 5 %       | A        |
| 8532250000            | - Dielectric of paper or plastics  | 15 %      | C        |
| 8532290000            | - Other  | 10 %      | C        |
| 8532300000            | - Variable or adjustable capacitors  | 5 %       | A        |
| 8532900000            | - Parts  | 5 %       | A        |
| 8533100000            | - Fixed carbon resistors, composition or film types                            | 0 %       | A        |
| 8533210000            | - For a power handling capacity not exceeding 20 W                             | 5 %       | A        |
| 8533290000            | - Other  | 5 %       | A        |
| 8533311000            | - Rheostats for a voltage not exceeding 260 V and a current not exceeding 30 A | 5 %       | A        |
| 8533312000            | - Potentiometers   | 5 %       | A        |
| 8533319000            | - Other  | 10 %      | A        |
| 8533391000            | - Rheostats for a voltage not exceeding 260 V and a current not exceeding 30 A | 5 %       | A        |
| 8533392000            | - Other rheostats  | 5 %       | A        |
| 8533393000            | - Potentiometers   | 5 %       | A        |
| 8533399000            | - Other  | 5 %       | A        |
| 8533401000            | - Rheostats for a voltage not exceeding 260 V and a current not exceeding 30 A | 5 %       | A        |
| 8533402000            | - Other rheostats  | 5 %       | A        |
| 8533403000            | - Carbon potentiometers  | 5 %       | A        |
| 8533404000            | - Other potentiometers   | 5 %       | A        |

| NANDINA<br>Subheading | Description   | Base Rate | Category |
|-----------------------|---|-----------|----------|
| 8533409000            | - Other   | 5 %       | A        |
| 8533900000            | - Parts   | 10 %      | A        |
| 8534000000            | Printed circuits  | 10 %      | A        |
| 8535100000            | - Fuses   | 15 %      | C        |
| 8535210000            | - For a voltage of less than 72.5 kV  | 15 %      | A        |
| 8535290000            | - Other   | 15 %      | A        |
| 8535300000            | - Isolating switches and make-and-break switches  | 15 %      | A        |
| 8535401000            | - Lightning arresters and voltage limiters  | 15 %      | C        |
| 8535402000            | - Surge suppressors   | 5 %       | A        |
| 8535901000            | - Commutators   | 5 %       | A        |
| 8535909000            | - Other   | 15 %      | C        |
| 8536101000            | - Fuses for vehicles of Chapter 87  | 5 %       | A        |
| 8536102000            | - Other, for a voltage not exceeding 260 V and a current not exceeding 30 A                 | 15 %      | C        |
| 8536109000            | - Other   | 15 %      | C        |
| 8536202000            | - For a voltage not exceeding 260 V and a current not exceeding                             | 15 %      | C        |
| 8536209000            | - Other   | 15 %      | C        |
| 8536301100            | - Discharge devices with electrodes in a gaseous atmosphere, for protecting telephone lines | 10 %      | A        |
| 8536301900            | - Other   | 15 %      | A        |
| 8536309000            | - Other   | 15 %      | A        |

| NANDINA Subheading | Description   | Base Rate | Category |
|--------------------|---|-----------|----------|
| 8536411000         | - For a rated current not exceeding 30 A  | 5 %       | A        |
| 8536419000         | - Other   | 15 %      | A        |
| 8536491100         | - Contactors  | 15 %      | D        |
| 8536491900         | - Other   | 5 %       | A        |
| 8536499000         | - Other   | 15 %      | D        |
| 8536501100         | - For vehicles of Chapter 87  | 5 %       | C        |
| 8536501900         | - Other   | 5 %       | A        |
| 8536509000         | - Other   | 15 %      | C        |
| 8536610000         | - Lamp-holders  | 15 %      | F        |
| 8536690000         | - Other   | 15 %      | F        |
| 8536700000         | - Connectors for optical fibres, optical fibre bundles or cables  | 15 %      | C        |
| 8536901000         | - Apparatus for making connections to or in electrical circuits, for a voltage not exceeding 260 V and a current not exceeding 30 A | 15 %      | A        |
| 8536902000         | - Terminals for a voltage not exceeding 24 V  | 5 %       | A        |
| 8536909000         | - Other   | 15 %      | A        |
| 8537101000         | - Programmable logic controllers (PLC)  | 15 %      | C        |
| 8537109000         | - Other   | 15 %      | C        |
| 8537200000         | - For a voltage exceeding 1 000 V   | 15 %      | A        |
| 8538100000         | - Boards, panels, consoles, cabinets and other bases of heading 85.37, not equipped with their apparatus                            | 15 %      | C        |
| 8538900000         | - Other   | 10 %      | C        |



| NANDINA<br>Subheading | Description  | Base Rate | Category |
|-----------------------|--|-----------|----------|
| 8539100000            | - Sealed beam lamp units   | 5 %       | A        |
| 8539210000            | - Tungsten halogen   | 5 %       | A        |
| 8539221000            | - Miniature  | 5 %       | A        |
| 8539229000            | - Other  | 20 %      | C        |
| 8539291000            | - For the street lighting or signalling apparatus of heading 85.12, other than interior lighting | 5 %       | A        |
| 8539292000            | - Miniature  | 5 %       | A        |
| 8539299000            | - Other  | 20 %      | A        |
| 8539311000            | - Straight tubes   | 20 %      | A        |
| 8539312000            | - Circular tubes   | 20 %      | A        |
| 8539313000            | - Compact, whether or not integrated   | 20 %      | A        |
| 8539319000            | - Other  | 20 %      | A        |
| 8539320000            | - Mercury or sodium vapour lamps; metal halide lamps   | 20 %      | A        |
| 8539392000            | - Flashlamps   | 5 %       | A        |
| 8539399000            | - Other  | 5 %       | A        |
| 8539410000            | - Arc lamps  | 5 %       | A        |
| 8539490000            | - Other  | 5 %       | A        |
| 8539901000            | - Screw-type bases   | 10 %      | A        |
| 8539909000            | - Other  | 5 %       | A        |
| 8540110000            | - Colour   | 0 %       | A        |

| NANDINA Subheading | Description  | Base Rate | Category |
|--------------------|--|-----------|----------|
| 8540120000         | - Black and white or other monochrome  | 5 %       | A        |
| 8540200000         | - Television camera tubes; image converters and intensifiers; other photo-cathode tubes    | 5 %       | A        |
| 8540400000         | - Data/graphic display tubes, colour, with a phosphor dot screen pitch of less than 0.4 mm | 5 %       | A        |
| 8540500000         | - Data/graphic display tubes, black and white or other monochrome                          | 5 %       | A        |
| 8540600000         | - Other cathode ray tubes  | 5 %       | A        |
| 8540710000         | - Magnetrons   | 5 %       | A        |
| 8540720000         | - Klystrons  | 5 %       | A        |
| 8540790000         | - Other  | 5 %       | A        |
| 8540810000         | - Receiver or amplifier tubes  | 5 %       | A        |
| 8540890000         | - Other  | 5 %       | A        |
| 8540910000         | - Of cathode ray tubes   | 5 %       | A        |
| 8540990000         | - Other  | 5 %       | A        |
| 8541100000         | - Diodes, other than photosensitive or light-emitting diodes                               | 5 %       | A        |
| 8541210000         | - With a dissipation rate of less than 1 W   | 5 %       | A        |
| 8541290000         | - Other  | 5 %       | A        |
| 8541300000         | - Thyristors, diacs and triacs, other than photosensitive devices                          | 5 %       | A        |
| 8541401000         | - Photovoltaic cells, whether or not assembled in modules or made up into panels           | 5 %       | A        |
| 8541409000         | - Other  | 5 %       | A        |

| NANDINA Subheading | Description   | Base Rate | Category |
|--------------------|---|-----------|----------|
| 8541500000         | - Other semiconductor devices   | 5 %       | A        |
| 8541600000         | - Mounted piezo-electric crystals   | 5 %       | A        |
| 8541900000         | - Parts   | 5 %       | A        |
| 8542310000         | - Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits | 5 %       | A        |
| 8542320000         | - Memories  | 5 %       | A        |
| 8542330000         | - Amplifiers  | 5 %       | A        |
| 8542390000         | - Other   | 5 %       | A        |
| 8542900000         | - Parts   | 5 %       | A        |
| 8543100000         | - Particle accelerators   | 5 %       | A        |
| 8543200000         | - Signal generators   | 10 %      | A        |
| 8543300010         | - For electrolysis  | 10 %      | A        |
| 8543300090         | - Other   | 10 %      | A        |
| 8543701000         | - Electric fence energisers   | 10 %      | C        |
| 8543702000         | - Metal detectors   | 5 %       | A        |
| 8543703000         | - Remote controls   | 10 %      | C        |
| 8543709000         | - Other   | 5 %       | A        |

| NANDINA<br>Subheading | Description   | Base Rate | Category |
|-----------------------|---|-----------|----------|
| 8543900000            | - Parts   | 5 %       | A        |
| 8544110000            | - Of copper   | 15 %      | F        |
| 8544190000            | - Other   | 15 %      | C        |
| 8544200000            | - Coaxial cable and other coaxial electric conductors                             | 15 %      | D        |
| 8544300000            | - Ignition wiring sets and other wiring sets of a kind used in means of transport | 15 %      | F        |
| 8544421000            | - Of telecommunications   | 15 %      | D        |
| 8544422000            | - Other, of copper  | 15 %      | D        |
| 8544429000            | - Other   | 15 %      | D        |
| 8544491000            | - Of copper   | 15 %      | D        |
| 8544499000            | - Other   | 15 %      | C        |
| 8544601000            | - Of copper   | 15 %      | F        |
| 8544609000            | - Other   | 15 %      | F        |
| 8544700000            | - Optical fibre cables  | 5 %       | A        |
| 8545110000            | - Of a kind used for furnaces   | 5 %       | A        |
| 8545190000            | - Other   | 5 %       | A        |
| 8545200000            | - Brushes   | 10 %      | C        |
| 8545902000            | - Battery carbons   | 5 %       | A        |
| 8545909000            | - Other   | 5 %       | A        |

| NANDINA Subheading | Description   | Base Rate | Category |
|--------------------|---|-----------|----------|
| 8546100000         | - Of glass  | 5 %       | A        |
| 8546200000         | - Of ceramic materials  | 15 %      | F        |
| 8546901000         | - Of silicone   | 15 %      | C        |
| 8546909000         | - Other   | 15 %      | C        |
| 8547101000         | - Bodies for spark plugs  | 5 %       | C        |
| 8547109000         | - Other   | 15 %      | D        |
| 8547200000         | - Insulating fittings of plastics   | 5 %       | A        |
| 8547901000         | - Tubes and their connecting pieces, of base metal, internally insulated  | 5 %       | A        |
| 8547909000         | - Other   | 5 %       | A        |
| 8548100000         | - Waste and scrap of primary cells, primary batteries and electric storage batteries; spent primary cells, spent primary batteries and spent electric storage batteries | 5 %       | A        |
| 8548900010         | - Piezoelectric set (pilot, sensor and control unit)  | 0 %       | A        |
| 8548900090         | - Other   | 5 %       | A        |
| 8601100000         | - Powered from an external source of electricity  | 5 %       | A        |
| 8601200000         | - Electric accumulators   | 5 %       | A        |
| 8602100000         | - Diesel-electric locomotives   | 5 %       | A        |
| 8602900000         | - Other   | 5 %       | A        |

| NANDINA<br>Subheading | Description  | Base Rate | Category |
|-----------------------|--|-----------|----------|
| 8603100000            | - Powered from an external source of electricity   | 5 %       | A        |
| 8603900000            | - Other  | 5 %       | A        |
| 8604001000            | - Self-propelled   | 5 %       | A        |
| 8604009000            | - Other  | 5 %       | A        |
| 8605000000            | Railway or tramway passenger coaches; luggage vans, post office coaches and other special purpose coaches (excluding those of heading 86.04) | 5 %       | A        |
| 8606100000            | - Tank wagons and the like   | 20 %      | C        |
| 8606300000            | - Self-discharging vans and wagons, other than those of subheading 8606.10   | 20 %      | C        |
| 8606910000            | - Covered and closed   | 20 %      | C        |
| 8606920000            | - Open, with non-removable sides of a height exceeding 60 cm   | 20 %      | C        |
| 8606990000            | - Other  | 20 %      | A        |
| 8607110000            | - Driving bogies and bissel-bogies   | 5 %       | A        |
| 8607120000            | - Other bogies and bissel-bogies   | 5 %       | A        |
| 8607190000            | - Other, including parts   | 5 %       | A        |
| 8607210000            | - Air brakes and parts thereof   | 5 %       | A        |
| 8607290000            | - Other  | 5 %       | A        |
| 8607300000            | - Hooks and other coupling devices, buffers, and parts thereof   | 5 %       | A        |
| 8607910000            | - Of locomotives   | 5 %       | A        |
| 8607990000            | - Other  | 5 %       | A        |

| NANDINA Subheading | Description  | Base Rate | Category |
|--------------------|--|-----------|----------|
| 8608000000         | Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing | 15 %      | C        |
| 8609000000         | Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport   | 15 %      | A        |
| 8701100000         | - Pedestrian-controlled tractors   | 5 %       | A        |
| 8701200000A        | - Road tractors for semi-trailers (NOTE: of a gross vehicle weight greater than or equal to 48 ton)  | 15 %      | A        |
| 8701200000B        | - Road tractors for semi-trailers (NOTE: Except for a gross vehicle weight greater than or equal to 48 ton)  | 15 %      | F        |
| 8701300000         | - Track-laying tractors  | 5 %       | A        |
| 8701900000         | - Other  | 0 %       | A        |
| 8702101000         | - For the transport of not more than 16 persons, including the driver  | 35 %      | F        |
| 8702109000         | - Other  | 15 %      | D        |
| 8702901000         | - Trolleybuses   | 15 %      | F        |
| 8702909100         | - For the transport of not more than 16 persons, including the driver  | 35 %      | F        |
| 8702909920         | Of a gross vehicle weight not exceeding 4.537 tonnes (10 000 US pounds)  | 15 %      | F        |
| 8702909990         | Other  | 15 %      | F        |
| 8703100000         | - Vehicles specially designed for traveling on snow; golf cars and similar vehicles  | 20 %      | C        |
| 8703210000         | - Of a cylinder capacity not exceeding 1 000 cc  | 35 %      | D        |
| 8703221000         | - Cross-country vehicles   | 35 %      | D        |
| 8703229000         | - Other  | 35 %      | D        |

| NANDINA<br>Subheading | Description   | Base Rate | Category |
|-----------------------|---|-----------|----------|
| 8703231000            | - Cross-country vehicles                            | 35 %      | D        |
| 8703239000            | - Other   | 35 %      | D        |
| 8703241000            | - Cross-country vehicles                            | 35 %      | D        |
| 8703249000            | - Other   | 35 %      | D        |
| 8703311000            | - Cross-country vehicles                            | 35 %      | D        |
| 8703319000            | - Other   | 35 %      | D        |
| 8703321000            | - Cross-country vehicles                            | 35 %      | D        |
| 8703329000            | - Other   | 35 %      | D        |
| 8703331000            | - Cross-country vehicles                            | 35 %      | D        |
| 8703339000            | - Other   | 35 %      | D        |
| 8703900010            | - With electric motor                               | 35 %      | D        |
| 8703900090            | - Other   | 35 %      | D        |
| 8704100010            | - With an engine operating with natural gas only    | 0 %       | A        |
| 8704100090            | - Other   | 15 %      | A        |
| 8704211000            | - Not exceeding 4.537 tonnes                        | 35 %      | F        |
| 8704219000            | - Other   | 15 %      | F        |
| 8704221000            | - Not exceeding 6.2 tonnes                          | 15 %      | F        |
| 8704222000            | - Exceeding 6.2 tonnes but not exceeding 9.3 tonnes | 15 %      | F        |
| 8704229000            | - Exceeding 9.3 tonnes                              | 15 %      | F        |



| NANDINA Subheading | Description   | Base Rate | Category |
|--------------------|---|-----------|----------|
| 8704230000         | - Of a gross vehicle weight exceeding 20 tonnes                         | 15 %      | D        |
| 8704311010         | - With an engine operating with natural gas only                        | 35 %      | F        |
| 8704311090         | - Other   | 35 %      | F        |
| 8704319010         | - With an engine operating with natural gas only                        | 15 %      | F        |
| 8704319090         | - Other   | 15 %      | F        |
| 8704321010         | - With an engine operating with natural gas only                        | 15 %      | F        |
| 8704321090         | - Other   | 15 %      | F        |
| 8704322010         | - With an engine operating with natural gas only                        | 15 %      | F        |
| 8704322090         | - Other   | 15 %      | F        |
| 8704329010         | - With an engine operating with natural gas only                        | 15 %      | F        |
| 8704329090         | - Other   | 15 %      | F        |
| 8704900010         | - Of a gross laden weight not exceeding 4.537 tonnes (10 000 US pounds) | 35 %      | F        |
| 8704900090         | - Other   | 15 %      | F        |
| 8705100000         | - Crane lorries   | 15 %      | C        |
| 8705200000         | - Mobile drilling derricks  | 15 %      | A        |
| 8705300000         | - Fire fighting vehicles  | 15 %      | C        |
| 8705400000         | - Concrete-mixer lorries  | 15 %      | C        |
| 8705901100         | - Road sweeper lorries  | 5 %       | A        |
| 8705901900         | - Other   | 15 %      | F        |

| NANDINA<br>Subheading | Description                                      | Base Rate | Category |
|-----------------------|--|-----------|----------|
| 8705902000            | - Mobile radiological units                      | 15 %      | A        |
| 8705909000            | - Other  | 15 %      | F        |
| 8706001000            | - Of vehicles of heading 87.03                   | 35 %      | F        |
| 8706002130            | - Of subheadings 8704.31.10.10 and 8704.31.90.10 | 35 %      | F        |
| 8706002190            | - Other  | 35 %      | F        |
| 8706002930            | - Of subheadings 8704.31.10.10 and 8704.31.90.10 | 35 %      | F        |
| 8706002990            | - Other  | 35 %      | F        |
| 8706009140            | - Of subheading 8704.32.10.10                    | 15 %      | F        |
| 8706009190            | - Other  | 15 %      | F        |
| 8706009220            | - Of subheadings 8704.32.20.10 and 8704.32.90.10 | 15 %      | F        |
| 8706009290            | - Other  | 15 %      | F        |
| 8706009910            | - Of subheading 8702.90.99.20                    | 15 %      | F        |
| 8706009990            | - Other  | 15 %      | F        |
| 8707100000            | - Of vehicles of heading 87.03                   | 15 %      | F        |
| 8707901000            | - Of vehicles of heading 87.02                   | 15 %      | F        |
| 8707909000            | - Other  | 15 %      | F        |
| 8708100000            | - Bumpers and parts thereof                      | 15 %      | F        |
| 8708210000            | - Safety seat belts                              | 15 %      | F        |
| 8708291000            | - Soft car tops                                  | 15 %      | F        |

| NANDINA<br>Subheading | Description  | Base Rate | Category |
|-----------------------|--|-----------|----------|
| 8708292000            | - Mudguards, engine covers, sides, doors and parts thereof   | 15 %      | F        |
| 8708293000            | - Front grilles (louvres, grates)  | 15 %      | F        |
| 8708294000            | - Dashboards   | 15 %      | F        |
| 8708295000            | - Framed windows; windows, whether or not framed, equipped with heating resistors or electrical connectors | 15 %      | F        |
| 8708299000            | - Other  | 15 %      | C        |
| 8708301000            | - Mounted brake linings  | 15 %      | F        |
| 8708302100            | - Drums  | 15 %      | F        |
| 8708302210            | - Systems  | 15 %      | F        |
| 8708302290            | - Parts  | 5 %       | F        |
| 8708302310            | - Systems  | 15 %      | F        |
| 8708302390            | - Parts  | 5 %       | F        |
| 8708302400            | - Servo-brakes   | 5 %       | C        |
| 8708302500            | - Discs  | 15 %      | F        |
| 8708302900            | - Other parts  | 15 %      | F        |
| 8708401000            | - Gearboxes  | 5 %       | C        |
| 8708409000            | - Parts  | 5 %       | C        |
| 8708501100            | - Drive-axles with differential  | 15 %      | F        |
| 8708501900            | - Parts  | 5 %       | C        |
| 8708502100            | - Non-driving axles  | 15 %      | C        |
| 8708502900            | - Parts  | 15 %      | C        |

| NANDINA<br>Subheading | Description  | Base Rate | Category |
|-----------------------|--|-----------|----------|
| 8708701000            | - Wheels and parts thereof                             | 15 %      | C        |
| 8708702000            | - Wheel trims (hub-caps, covers) and other accessories | 15 %      | C        |
| 8708801010            | - Ball joints  | 15 %      | F        |
| 8708801090            | - Parts  | 5 %       | C        |
| 8708802010            | - Shock absorbers                                      | 15 %      | F        |
| 8708802090            | - Parts  | 5 %       | C        |
| 8708809010            | - Anti-roll bars for vehicle suspension                | 10 %      | F        |
| 8708809090            | - Other  | 10 %      | F        |
| 8708910010            | - Radiators  | 15 %      | C        |
| 8708910090            | - Parts  | 10 %      | C        |
| 8708920000            | - Silencers and exhaust pipes; parts thereof           | 15 %      | C        |
| 8708931000            | - Clutches   | 15 %      | F        |
| 8708939100            | - Plates (presses) and discs                           | 15 %      | F        |
| 8708939900            | - Other  | 5 %       | C        |
| 8708940010            | - Steering wheels, steering columns and steering boxes | 5 %       | C        |
| 8708940090            | - Parts  | 10 %      | C        |
| 8708950000            | - Safety airbags with inflator system; parts thereof   | 10 %      | F        |
| 8708991100            | - Chassis frames                                       | 15 %      | F        |
| 8708991900            | - Parts  | 5 %       | A        |

| NANDINA<br>Subheading | Description   | Base Rate | Category |
|-----------------------|---|-----------|----------|
| 8708992100            | - Cardan transmissions  | 15 %      | C        |
| 8708992900            | - Parts   | 5 %       | A        |
| 8708993100            | - Mechanical systems  | 15 %      | F        |
| 8708993200            | - Hydraulic systems   | 5 %       | A        |
| 8708993300            | - Terminals   | 15 %      | F        |
| 8708993900            | - Other parts   | 5 %       | A        |
| 8708994000            | - Caterpillar tracks and parts thereof  | 15 %      | A        |
| 8708995000            | - Fuel tanks  | 15 %      | F        |
| 8708999600            | - Chargers and blockage sensors for safety seat belts   | 5 %       | C        |
| 8708999900            | - Other   | 10 %      | F        |
| 8709110000            | - Electric  | 15 %      | C        |
| 8709190000            | - Other   | 15 %      | C        |
| 8709900000            | - Parts   | 15 %      | C        |
| 8710000000            | Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons; parts thereof                | 5 %       | A        |
| 8711100000            | - With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc                       | 20 %      | F        |
| 8711200000            | - With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc  | 35 %      | F        |
| 8711300000            | - With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc | 35 %      | F        |
| 8711400000            | - With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc | 35 %      | C        |
| 8711500000            | - With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc                          | 20 %      | F        |

| NANDINA<br>Subheading | Description  | Base Rate | Category |
|-----------------------|--|-----------|----------|
| 8711900000            | - Other  | 20 %      | F        |
| 8712000000            | Bicycles and other cycles (including delivery tricycles), not motorized                | 20 %      | F        |
| 8713100000            | - Not mechanically propelled   | 15 %      | C        |
| 8713900000            | - Other  | 15 %      | C        |
| 8714110000            | - Saddles (seats)  | 15 %      | F        |
| 8714190000            | - Other  | 15 %      | F        |
| 8714200000            | - Of carriages and other vehicles for disabled persons                                 | 10 %      | C        |
| 8714910000            | - Frames and forks, and parts thereof  | 15 %      | D        |
| 8714921000            | - Wheel rims (rings)   | 15 %      | D        |
| 8714929000            | - Spokes   | 15 %      | D        |
| 8714930000            | - Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels | 15 %      | C        |
| 8714940000            | - Brakes, including coaster braking hubs and hub brakes, and parts thereof             | 15 %      | C        |
| 8714950000            | - Saddles (seats)  | 15 %      | C        |
| 8714960000            | - Pedals and crank-gear, and parts thereof   | 15 %      | C        |
| 8714990000            | - Other  | 15 %      | D        |
| 8715001000            | - Baby carriages and the like  | 20 %      | F        |
| 8715009000            | - Parts  | 15 %      | C        |
| 8716100000            | - Trailers and semi-trailers of the caravan type, for housing or camping               | 20 %      | D        |

| NANDINA<br>Subheading | Description   | Base Rate | Category |
|-----------------------|---|-----------|----------|
| 8716200000            | - Self-loading or self-unloading trailers and semi-trailers for agricultural purposes                                     | 20 %      | D        |
| 8716310000            | - Tanker trailers and tanker semi-trailers  | 20 %      | F        |
| 8716390010            | - Semi-trailers with a refrigeration unit   | 20 %      | A        |
| 8716390090            | - Other   | 20 %      | F        |
| 8716400000            | - Other trailers and semi-trailers  | 20 %      | D        |
| 8716801000            | - Wheelbarrows  | 20 %      | C        |
| 8716809000            | - Other   | 20 %      | C        |
| 8716900000            | - Parts   | 10 %      | C        |
| 8801000000            | Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft   | 10 %      | A        |
| 8802110000            | - Of an unladen weight not exceeding 2 000 kg   | 0 %       | A        |
| 8802120000            | - Of an unladen weight exceeding 2 000 kg   | 0 %       | A        |
| 8802201000            | - Aeroplanes of a maximum take-off weight not exceeding 5 700 kg, other than those intended specifically for military use | 10 %      | C        |
| 8802209000            | - Other   | 5 %       | A        |
| 8802301000            | - Aeroplanes of a maximum take-off weight not exceeding 5 700 kg, other than those intended specifically for military use | 10 %      | A        |
| 8802309000            | - Other   | 0 %       | A        |
| 8802400000            | - Aeroplanes and other aircraft, of an unladen weight exceeding 15 000 kg   | 0 %       | A        |
| 8802600000            | - Spacecraft (including satellites) and suborbital and spacecraft launch vehicles   | 5 %       | A        |

| NANDINA<br>Subheading | Description   | Base Rate | Category |
|-----------------------|---|-----------|----------|
| 8803100000            | - Propellers and rotors and parts thereof   | 5 %       | A        |
| 8803200000            | - Under-carriages and parts thereof   | 5 %       | A        |
| 8803300000            | - Other parts of aeroplanes or helicopters  | 5 %       | A        |
| 8803900000            | - Other   | 5 %       | A        |
| 8804000000            | Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts and accessories thereto | 5 %       | A        |
| 8805100000            | - Aircraft launching gear and parts thereof; deck-arrestor for aircraft or similar gear and parts thereof | 5 %       | A        |
| 8805210000            | - Air combat simulators and parts thereof   | 5 %       | A        |
| 8805290000            | - Other   | 5 %       | A        |
| 8901101100            | - Not exceeding 50 tonnes   | 10 %      | C        |
| 8901101900            | - Other   | 10 %      | C        |
| 8901102000            | - Of a register exceeding 1 000 tonnes  | 0 %       | A        |
| 8901201100            | - Not exceeding 50 tonnes   | 10 %      | C        |
| 8901201900            | - Other   | 10 %      | C        |
| 8901202000            | - Of a register exceeding 1 000 tonnes  | 0 %       | A        |
| 8901301100            | - Not exceeding 50 tonnes   | 10 %      | C        |
| 8901301900            | - Other   | 10 %      | C        |
| 8901302000            | - Of a register exceeding 1 000 tonnes  | 0 %       | A        |
| 8901901100            | - Not exceeding 50 tonnes   | 10 %      | C        |
| 8901901900            | - Other   | 10 %      | C        |



| NANDINA<br>Subheading | Description  | Base Rate | Category |
|-----------------------|--|-----------|----------|
| 8901902000            | - Of a register exceeding 1 000 tonnes                     | 0 %       | A        |
| 8902001100            | - Not exceeding 50 tonnes                                  | 10 %      | C        |
| 8902001900            | - Other  | 10 %      | A        |
| 8902002000            | - Of a register exceeding 1 000 tonnes                     | 0 %       | A        |
| 8903100000            | - Inflatable vessels                                       | 20 %      | A        |
| 8903910000            | - Sailboats, with or without auxiliary motor               | 20 %      | A        |
| 8903920000            | - Motorboats, other than outboard motorboats               | 20 %      | D        |
| 8903991000            | - Jetskis  | 20 %      | D        |
| 8903999000            | - Other  | 20 %      | D        |
| 8904001000            | - Not exceeding 50 tonnes                                  | 10 %      | C        |
| 8904009000            | - Other  | 10 %      | C        |
| 8905100000            | - Dredgers   | 0 %       | A        |
| 8905200000            | - Floating or submersible drilling or production platforms | 5 %       | A        |
| 8905900000            | - Other  | 5 %       | A        |
| 8906100000            | - Warships   | 5 %       | A        |
| 8906901000            | - Of a register not exceeding 1 000 tonnes                 | 10 %      | A        |
| 8906909000            | - Other  | 5 %       | A        |
| 8907100000            | - Inflatable rafts   | 10 %      | A        |
| 8907901000            | - Light buoys  | 10 %      | A        |
| 8907909000            | - Other  | 10 %      | C        |

| NANDINA Subheading | Description  | Base Rate | Category |
|--------------------|--|-----------|----------|
| 8908000000         | Vessels and other floating structures for breaking up                  | 0 %       | A        |
| 9001100000         | - Optical fibres, optical fibre bundles and cables                     | 5 %       | A        |
| 9001200000         | - Sheets and plates of polarising material                             | 5 %       | A        |
| 9001300000         | - Contact lenses   | 10 %      | A        |
| 9001400000         | - Spectacle lenses of glass  | 10 %      | A        |
| 9001500000         | - Spectacle lenses of other materials                                  | 10 %      | C        |
| 9001900000         | - Other  | 5 %       | A        |
| 9002110000         | - For cameras, projectors or photographic enlargers or reducers        | 5 %       | A        |
| 9002190000         | - Other  | 5 %       | A        |
| 9002200000         | - Filters  | 5 %       | A        |
| 9002900000         | - Other  | 5 %       | A        |
| 9003110000         | - Of plastics  | 15 %      | C        |
| 9003191000         | - Of precious metal or of base metal clad with precious metal (plated) | 15 %      | C        |
| 9003199000         | - Other  | 15 %      | C        |
| 9003900000         | - Parts  | 5 %       | A        |
| 9004100000         | - Sunglasses   | 20 %      | C        |
| 9004901000         | - Protective goggles for use at work                                   | 20 %      | F        |
| 9004909000         | - Other  | 20 %      | C        |
| 9005100000         | - Binoculars   | 5 %       | A        |
| 9005800000         | - Other instruments  | 10 %      | A        |

| NANDINA<br>Subheading | Description   | Base Rate | Category |
|-----------------------|---|-----------|----------|
| 9005900000            | - Parts and accessories (including mountings)   | 10 %      | A        |
| 9006100000            | - Cameras of a kind used for preparing printing plates or cylinders   | 5 %       | A        |
| 9006300000            | - Cameras specially designed for underwater use, for aerial survey, or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes | 5 %       | A        |
| 9006400000            | - Instant print cameras   | 5 %       | A        |
| 9006510000            | - With through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm   | 5 %       | A        |
| 9006521000            | - Fixed focus   | 5 %       | A        |
| 9006529000            | - Other   | 5 %       | A        |
| 9006531000            | - Fixed focus   | 5 %       | A        |
| 9006539000            | - Other   | 5 %       | A        |
| 9006591000            | - Fixed focus   | 5 %       | A        |
| 9006599000            | - Other   | 5 %       | A        |
| 9006610000            | - Discharge lamp (electronic) flashlight apparatus  | 5 %       | A        |
| 9006690000            | - Other   | 5 %       | A        |
| 9006910000            | - For cameras   | 5 %       | A        |
| 9006990000            | - Other   | 5 %       | A        |
| 9007110000            | - For cinematographic film of a width of less than 16 mm or for double-8 mm film  | 5 %       | A        |
| 9007190000            | - Other   | 5 %       | A        |

| NANDINA Subheading | Description  | Base Rate | Category |
|--------------------|--|-----------|----------|
| 9007201000         | - for films, of a width exceeding 35 mm  | 5 %       | A        |
| 9007209000         | - Other  | 5 %       | A        |
| 9007910000         | - For cameras  | 5 %       | A        |
| 9007920000         | - For projectors   | 5 %       | A        |
| 9008100000         | - Slide projectors   | 5 %       | A        |
| 9008200000         | - Microfilm, microfiche or other microform readers, whether or not capable of producing copies   | 5 %       | A        |
| 9008300000         | - Other image projectors   | 5 %       | A        |
| 9008400000         | - Photographic (other than cinematographic) enlargers and reducers   | 5 %       | A        |
| 9008900000         | - Parts and accessories  | 5 %       | A        |
| 9010100000         | - Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper | 5 %       | A        |
| 9010500000         | - Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes  | 5 %       | A        |
| 9010600000         | - Projection screens   | 5 %       | A        |
| 9010900000         | - Parts and accessories  | 5 %       | A        |
| 9011100000         | - Stereoscopic microscopes   | 5 %       | A        |
| 9011200000         | - Other microscopes, for photomicrography, cinephotomicrography or microprojection   | 5 %       | A        |
| 9011800000         | - Other microscopes  | 5 %       | A        |
| 9011900000         | - Parts and accessories  | 5 %       | A        |
| 9012100000         | - Microscopes other than optical microscopes; diffraction apparatus  | 5 %       | A        |

| NANDINA Subheading | Description   | Base Rate | Category |
|--------------------|---|-----------|----------|
| 9012900000         | - Parts and accessories   | 5 %       | A        |
| 9013100000         | - Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this chapter or section XVI | 5 %       | A        |
| 9013200000         | - Lasers, other than laser diodes   | 5 %       | A        |
| 9013801000         | - Magnifiers  | 5 %       | A        |
| 9013809000         | - Other   | 5 %       | A        |
| 9013900000         | - Parts and accessories   | 5 %       | A        |
| 9014100000         | - Direction finding compasses   | 5 %       | A        |
| 9014200000         | - Instruments and appliances for aeronautical or space navigation (other than compasses)  | 5 %       | A        |
| 9014800000         | - Other instruments and appliances  | 5 %       | A        |
| 9014900000         | - Parts and accessories   | 5 %       | A        |
| 9015100000         | - Rangefinders  | 5 %       | A        |
| 9015201000         | - Theodolites   | 5 %       | A        |
| 9015202000         | - Tacheometers  | 5 %       | A        |
| 9015300000         | - Levels  | 5 %       | A        |
| 9015401000         | - Electric or electronic  | 5 %       | A        |
| 9015409000         | - Other   | 5 %       | A        |
| 9015801000         | - Electric or electronic  | 5 %       | A        |
| 9015809000         | - Other   | 5 %       | A        |

| NANDINA Subheading | Description   | Base Rate | Category |
|--------------------|---|-----------|----------|
| 9015900000         | - Parts and accessories   | 5 %       | A        |
| 9016001100         | - Electric  | 5 %       | A        |
| 9016001200         | - Electronic  | 10 %      | A        |
| 9016001900         | - Other   | 5 %       | A        |
| 9016009000         | - Parts and accessories   | 5 %       | A        |
| 9017100000         | - Drafting tables and machines, whether or not automatic                | 15 %      | A        |
| 9017201000         | - Pantographs   | 5 %       | A        |
| 9017202000         | - Drawing sets (maths sets) and components thereof presented separately | 5 %       | A        |
| 9017203000         | - Slide rules, circular and cylindrical calculators                     | 5 %       | A        |
| 9017209000         | - Other   | 15 %      | C        |
| 9017300000         | - Micrometers, callipers and gauges                                     | 5 %       | A        |
| 9017801000         | - For linear measurement  | 10 %      | C        |
| 9017809000         | - Other   | 10 %      | A        |
| 9017900000         | - Parts and accessories   | 5 %       | A        |
| 9018110000         | - Electro-cardiographs  | 5 %       | A        |
| 9018120000         | - Ultrasonic scanning apparatus   | 5 %       | A        |
| 9018130000         | - Magnetic resonance imaging apparatus                                  | 5 %       | A        |
| 9018140000         | - Scintigraphic apparatus   | 5 %       | A        |
| 9018190000         | - Other   | 5 %       | A        |

| NANDINA Subheading | Description  | Base Rate | Category |
|--------------------|--|-----------|----------|
| 9018200000         | - Ultraviolet or infra-red ray apparatus   | 5 %       | A        |
| 9018312000         | - Of plastic   | 15 %      | F        |
| 9018319000         | - Other  | 15 %      | C        |
| 9018320000         | - Tubular metal needles and needles for sutures  | 5 %       | A        |
| 9018390000         | - Other  | 5 %       | A        |
| 9018410000         | - Dental drill engines, whether or not combined on a single base with other dental equipment                                 | 10 %      | C        |
| 9018491000         | - Dental burrs, discs, drills and brushes  | 5 %       | A        |
| 9018499000         | - Other  | 10 %      | C        |
| 9018500000         | - Other ophthalmic instruments and appliances  | 5 %       | A        |
| 9018901000         | - Electro-medical  | 5 %       | A        |
| 9018909000         | - Other  | 5 %       | A        |
| 9019100000         | - Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus                                    | 5 %       | A        |
| 9019200000         | - Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus          | 5 %       | A        |
| 9020000000         | Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters | 10 %      | C        |
| 9021101000         | - Orthopaedic  | 5 %       | A        |
| 9021102000         | - For fractures  | 5 %       | A        |
| 9021210000         | - Artificial teeth   | 15 %      | D        |
| 9021290000         | - Other  | 5 %       | A        |

| NANDINA Subheading | Description   | Base Rate | Category |
|--------------------|---|-----------|----------|
| 9021310000         | - Artificial joints   | 5 %       | A        |
| 9021391000         | - Heart valves  | 5 %       | A        |
| 9021399000         | - Other   | 5 %       | A        |
| 9021400000         | - Hearing aids, excluding parts and accessories                             | 5 %       | A        |
| 9021500000         | - Pacemakers for stimulating heart muscles, excluding parts and accessories | 5 %       | A        |
| 9021900000         | - Other   | 5 %       | A        |
| 9022120000         | - Computed tomography apparatus   | 5 %       | A        |
| 9022130000         | - Other, for dental uses  | 10 %      | A        |
| 9022140000         | - Other, for medical, surgical or veterinary uses                           | 5 %       | A        |
| 9022190010         | - Mobile equipment for non-intrusive inspection at airports                 | 5 %       | A        |
| 9022190090         | - Other   | 5 %       | A        |
| 9022210000         | - For medical, surgical, dental or veterinary uses                          | 5 %       | A        |
| 9022290000         | - For other uses  | 5 %       | A        |
| 9022300000         | - X-ray tubes   | 5 %       | A        |
| 9022900000         | - Other, including parts and accessories                                    | 15 %      | C        |
| 9023001000         | - Models of human or animal anatomies                                       | 5 %       | A        |
| 9023002000         | - Microscopic preparations  | 5 %       | A        |
| 9023009000         | - Other   | 10 %      | C        |
| 9024100000         | - Machines and appliances for testing metals                                | 5 %       | A        |
| 9024800000         | - Other machines and appliances   | 5 %       | A        |



| NANDINA Subheading | Description  | Base Rate | Category |
|--------------------|--|-----------|----------|
| 9024900000         | - Parts and accessories  | 5 %       | A        |
| 9025111000         | - For clinical use   | 10 %      | A        |
| 9025119000         | - Other  | 10 %      | C        |
| 9025191100         | - Pyrometers   | 5 %       | A        |
| 9025191200         | - Thermometers for vehicles of Chapter 87                              | 5 %       | A        |
| 9025191900         | - Other  | 10 %      | A        |
| 9025199000         | - Other  | 5 %       | A        |
| 9025803000         | -Densimeters, areometers, hydrometers and similar floating instruments | 5 %       | A        |
| 9025804100         | - Hygrometers and psychrometers  | 5 %       | A        |
| 9025804900         | - Other  | 10 %      | A        |
| 9025809000         | - Other  | 5 %       | A        |
| 9025900000         | - Parts and accessories  | 5 %       | A        |
| 9026101100         | - Fuel measurers for vehicles of Chapter 87                            | 15 %      | F        |
| 9026101200         | - Level gauges   | 5 %       | A        |
| 9026101900         | - Other  | 5 %       | A        |
| 9026109000         | - Other  | 15 %      | C        |
| 9026200000         | - For measuring or checking pressure                                   | 15 %      | F        |
| 9026801100         | - Thermocouple heat meters   | 5 %       | A        |
| 9026801900         | - Other  | 10 %      | C        |
| 9026809000         | - Other  | 10 %      | A        |

| NANDINA<br>Subheading | Description  | Base Rate | Category |
|-----------------------|--|-----------|----------|
| 9026900000            | - Parts and accessories  | 5 %       | A        |
| 9027101000            | - Electrical or electronic   | 5 %       | A        |
| 9027109000            | - Other  | 5 %       | A        |
| 9027200000            | - Chromatographs and electrophoresis instruments   | 5 %       | A        |
| 9027300000            | - Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR) | 5 %       | A        |
| 9027500000            | - Other instruments and apparatus using optical radiations (UV, visible, IR)                     | 5 %       | A        |
| 9027802000            | - Polarimeters, pH meters, turbidimeters, salinometers and expansion meters                      | 5 %       | A        |
| 9027803000            | - Smoke detectors  | 5 %       | A        |
| 9027809000            | - Other  | 5 %       | A        |
| 9027901000            | - Microtomes   | 5 %       | A        |
| 9027909000            | - Parts and accessories  | 5 %       | A        |
| 9028100010            | - Supply meters for fuel (Natural Gas)   | 15 %      | C        |
| 9028100090            | - Other  | 15 %      | C        |
| 9028201000            | - Water meters   | 15 %      | C        |
| 9028209000            | - Other  | 5 %       | A        |
| 9028301000            | - Single-phase   | 15 %      | C        |
| 9028309000            | - Other  | 15 %      | C        |
| 9028901000            | - For electricity meters   | 10 %      | A        |
| 9028909000            | - Other  | 10 %      | C        |

| NANDINA Subheading | Description   | Base Rate | Category |
|--------------------|---|-----------|----------|
| 9029101000         | - Taximeters  | 15 %      | A        |
| 9029102000         | - Electronic production counters  | 10 %      | A        |
| 9029109000         | - Other   | 5 %       | A        |
| 9029201000         | - Speed indicators, other than electric or electronic   | 5 %       | A        |
| 9029202000         | - Tachometers   | 10 %      | A        |
| 9029209000         | - Other   | 5 %       | A        |
| 9029901000         | - For speed indicators  | 5 %       | A        |
| 9029909000         | - Other   | 5 %       | A        |
| 9030100000         | - Instruments and apparatus for measuring or detecting ionising radiations  | 5 %       | A        |
| 9030200000         | - Oscilloscopes and oscillographs   | 5 %       | A        |
| 9030310000         | - Multimeters, without a recording device   | 5 %       | A        |
| 9030320000         | - Multimeters, with a recording device  | 5 %       | A        |
| 9030330000         | - Other, without a recording device   | 5 %       | A        |
| 9030390000         | - Other, with a recording device  | 5 %       | A        |
| 9030400000         | Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers) | 5 %       | A        |
| 9030820000         | - For measuring or checking semiconductor wafers or devices   | 5 %       | A        |
| 9030840000         | - Other, with a recording device  | 5 %       | A        |
| 9030890000         | - Other   | 5 %       | A        |

| NANDINA Subheading | Description   | Base Rate | Category |
|--------------------|---|-----------|----------|
| 9030901000         | - Of instruments and apparatus for measuring electrical quantities  | 5 %       | A        |
| 9030909000         | - Other   | 5 %       | A        |
| 9031101000         | - Electronic  | 5 %       | A        |
| 9031109000         | - Other   | 5 %       | A        |
| 9031200000         | - Test benches  | 5 %       | A        |
| 9031410000         | - For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices   | 5 %       | A        |
| 9031491000         | - Optical comparators, comparator benches, measuring benches, interferometers, optical surface testers, apparatus equipped with differential feeler, alignment telescopes, optical rules, micrometric reading apparatus, optical goniometers or angle gauges and focimeters | 5 %       | A        |
| 9031492000         | - Profile projectors  | 5 %       | A        |
| 9031499000         | - Other   | 5 %       | A        |
| 9031802000         | - Apparatus for regulating vehicle engines of Chapter 87 (synchrosopes)   | 5 %       | A        |
| 9031803000         | - Planimeters   | 5 %       | A        |
| 9031809000         | - Other   | 5 %       | A        |
| 9031900000         | - Parts and accessories   | 5 %       | A        |
| 9032100000         | - Thermostats   | 0 %       | A        |
| 9032200000         | Manostats (pressostats)   | 5 %       | A        |
| 9032810000         | - Hydraulic or pneumatic  | 15 %      | C        |

| NANDINA Subheading | Description  | Base Rate | Category |
|--------------------|--|-----------|----------|
| 9032891100         | - For a voltage not exceeding 260 V and an amperage not exceeding 30 A   | 15 %      | C        |
| 9032891900         | - Other  | 15 %      | C        |
| 9032899000         | - Other  | 5 %       | A        |
| 9032901000         | - Of thermostats   | 10 %      | A        |
| 9032902000         | - Of voltage regulators  | 10 %      | A        |
| 9032909000         | - Other  | 5 %       | A        |
| 9033000000         | Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90 | 5 %       | A        |
| 9101110000         | - With mechanical display only   | 5 %       | A        |
| 9101190000         | - Other  | 5 %       | A        |
| 9101210000         | - Automatic  | 5 %       | A        |
| 9101290000         | - Other  | 5 %       | A        |
| 9101910000         | - Electrically operated  | 5 %       | A        |
| 9101990000         | - Other  | 5 %       | A        |
| 9102110000         | - With mechanical display only   | 5 %       | A        |
| 9102120000         | - With opto-electronic display only  | 5 %       | A        |
| 9102190000         | - Other  | 5 %       | A        |
| 9102210000         | - With automatic winding   | 5 %       | A        |
| 9102290000         | - Other  | 5 %       | A        |

| NANDINA Subheading | Description   | Base Rate | Category |
|--------------------|---|-----------|----------|
| 9102910000         | - Electrically operated   | 5 %       | A        |
| 9102990000         | - Other   | 5 %       | A        |
| 9103100000         | - Electrically operated   | 20 %      | C        |
| 9103900000         | - Other   | 5 %       | A        |
| 9104001000         | - For vehicles of Chapter 87  | 5 %       | A        |
| 9104009000         | - Other   | 5 %       | A        |
| 9105110000         | - Electrically operated   | 20 %      | C        |
| 9105190000         | - Other   | 20 %      | C        |
| 9105210000         | - Electrically operated   | 20 %      | F        |
| 9105290000         | - Other   | 20 %      | F        |
| 9105911000         | - Clocks for electric clock systems (master and secondary clock)                                  | 5 %       | A        |
| 9105919000         | - Other   | 20 %      | F        |
| 9105990000         | - Other   | 20 %      | F        |
| 9106100000         | - Time-registers; time-recorders  | 10 %      | A        |
| 9106901000         | - Parking meters  | 5 %       | A        |
| 9106909000         | - Other   | 10 %      | C        |
| 9107000000         | Time switches, with clock or watch movement or with synchronous motor                             | 0 %       | A        |
| 9108110000         | - With mechanical display only or with a device to which a mechanical display can be incorporated | 5 %       | A        |

| NANDINA Subheading | Description   | Base Rate | Category |
|--------------------|---|-----------|----------|
| 9108120000         | - With opto-electronic display only                                   | 5 %       | A        |
| 9108190000         | - Other   | 5 %       | A        |
| 9108200000         | - With automatic winding  | 10 %      | A        |
| 9108900000         | - Other   | 5 %       | A        |
| 9109110000         | - Of alarm clocks   | 5 %       | A        |
| 9109190000         | - Other   | 5 %       | A        |
| 9109900000         | - Other   | 5 %       | A        |
| 9110110000         | - Complete movements, unassembled or partly assembled (movement sets) | 5 %       | A        |
| 9110120000         | - Incomplete movements, assembled                                     | 5 %       | A        |
| 9110190000         | - Rough movements   | 5 %       | A        |
| 9110900000         | - Other   | 5 %       | A        |
| 9111100000         | - Cases of precious metal or of metal clad with precious metal        | 5 %       | A        |
| 9111200000         | - Cases of base metal, whether not gold- or silver-plated             | 5 %       | A        |
| 9111800000         | - Other cases   | 5 %       | A        |
| 9111900000         | - Parts   | 5 %       | A        |
| 9112200000         | - Cases   | 15 %      | A        |
| 9112900000         | - Parts   | 5 %       | A        |
| 9113100000         | - Of precious metal or of metal clad with precious metal              | 20 %      | C        |
| 9113200000         | - Of base metal, whether or not gold- or silver-plated                | 20 %      | C        |

| NANDINA<br>Subheading | Description   | Base Rate | Category |
|-----------------------|---|-----------|----------|
| 9113901000            | - Of plastic  | 20 %      | C        |
| 9113902000            | - Of leather  | 20 %      | C        |
| 9113909000            | - Other   | 20 %      | C        |
| 9114100000            | - Springs, including hair-springs   | 5 %       | A        |
| 9114200000            | - Jewels  | 5 %       | A        |
| 9114300000            | - Dials   | 5 %       | A        |
| 9114400000            | - Plates and bridges  | 5 %       | A        |
| 9114900000            | - Other   | 5 %       | A        |
| 9201100000            | - Upright pianos  | 5 %       | A        |
| 9201200000            | - Grand pianos  | 5 %       | A        |
| 9201900000            | - Other   | 5 %       | A        |
| 9202100000            | - Played with a bow   | 5 %       | A        |
| 9202900000            | - Other   | 10 %      | C        |
| 9205100000            | - Brass-wind instruments  | 5 %       | A        |
| 9205901000            | - Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds | 5 %       | A        |
| 9205902000            | - Accordions and similar instruments  | 5 %       | A        |
| 9205903000            | - Mouth organs  | 5 %       | A        |
| 9205909000            | - Other   | 10 %      | A        |



| NANDINA Subheading | Description  | Base Rate | Category |
|--------------------|--|-----------|----------|
| 9206000000         | Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas) | 10 %      | C        |
| 9207100000         | - Keyboard instruments, other than accordions  | 5 %       | A        |
| 9207900000         | - Other  | 5 %       | A        |
| 9208100000         | - Musical boxes  | 5 %       | A        |
| 9208900000         | - Other  | 5 %       | A        |
| 9209300000         | - Musical instrument strings   | 5 %       | A        |
| 9209910000         | - Parts and accessories for pianos   | 5 %       | A        |
| 9209920000         | - Parts and accessories for the musical instruments of heading 92.02                         | 5 %       | A        |
| 9209940000         | - Parts and accessories for the musical instruments of heading 92.07                         | 5 %       | A        |
| 9209990000         | - Other  | 5 %       | A        |
| 9301110000         | - Self-propelled   | 20 %      | A        |
| 9301190000         | - Other  | 20 %      | A        |
| 9301200000         | - Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors  | 20 %      | A        |
| 9301901000         | - Long firearms with smooth-bore barrels, completely automatic                               | 20 %      | A        |
| 9301902100         | - With locks   | 20 %      | C        |
| 9301902200         | - Semi-automatic   | 20 %      | C        |
| 9301902300         | - Automatic  | 20 %      | C        |
| 9301902900         | - Other  | 20 %      | C        |

| NANDINA<br>Subheading | Description  | Base Rate | Category |
|-----------------------|--|-----------|----------|
| 9301903000            | - Machine guns   | 20 %      | C        |
| 9301904100            | - Automatic pistols  | 20 %      | C        |
| 9301904900            | - Other  | 20 %      | C        |
| 9301909000            | - Other  | 20 %      | C        |
| 9302001000            | - Revolvers  | 20 %      | D        |
| 9302002100            | - Semi-automatic   | 20 %      | D        |
| 9302002900            | - Other  | 20 %      | D        |
| 9302003000            | - Multiple barrel pistols                                      | 20 %      | D        |
| 9303100000            | - Muzzle-loading firearms                                      | 20 %      | C        |
| 9303201100            | - Of repetition  | 20 %      | D        |
| 9303201200            | - Semi-automatic   | 20 %      | D        |
| 9303201900            | - Other  | 20 %      | D        |
| 9303202000            | - Long firearms with smooth-bore barrels, completely automatic | 20 %      | D        |
| 9303209000            | - Other  | 20 %      | D        |
| 9303301000            | - Single shot  | 20 %      | D        |
| 9303302000            | - Semi-automatic   | 20 %      | D        |
| 9303309000            | - Other  | 20 %      | D        |
| 9303900000            | - Other  | 20 %      | A        |

| NANDINA<br>Subheading | Description                                  | Base Rate | Category |
|-----------------------|--|-----------|----------|
| 9304001000            | - Compressed air operated                    | 20 %      | A        |
| 9304009000            | - Other                                      | 10 %      | A        |
| 9305101000            | - Firing mechanisms                          | 15 %      | C        |
| 9305102000            | - Frames and bases                           | 15 %      | C        |
| 9305103000            | - Barrels                                    | 15 %      | C        |
| 9305104000            | - Pistons, pins and recoil absorbers         | 15 %      | C        |
| 9305105000            | - Chargers and parts thereof                 | 15 %      | C        |
| 9305106000            | - Silencers and parts thereof                | 15 %      | C        |
| 9305107000            | - Butts, grips and plates                    | 15 %      | C        |
| 9305108000            | - Slides for pistols and drums for revolvers | 15 %      | C        |
| 9305109000            | - Other                                      | 15 %      | C        |
| 9305210000            | - Shotgun barrels                            | 15 %      | C        |
| 9305291000            | - Firing mechanisms                          | 15 %      | C        |
| 9305292000            | - Frames and bases                           | 15 %      | C        |
| 9305293000            | - Rifled barrels                             | 15 %      | C        |
| 9305294000            | - Pistons, pins and recoil absorbers         | 15 %      | C        |
| 9305295000            | - Chargers and parts thereof                 | 15 %      | C        |
| 9305296000            | - Silencers and parts thereof                | 15 %      | C        |

| NANDINA Subheading | Description   | Base Rate | Category |
|--------------------|---|-----------|----------|
| 9305297000         | -Firing chamber covers and parts thereof  | 15 %      | C        |
| 9305298000         | -Firing chambers, bolts and bolt holders  | 15 %      | C        |
| 9305299000         | - Other   | 15 %      | C        |
| 9305911100         | - Firing mechanisms   | 15 %      | A        |
| 9305911200         | - Frames and bases  | 15 %      | C        |
| 9305911300         | - Barrels   | 15 %      | C        |
| 9305911400         | - Pistons, pins and recoil absorbers  | 15 %      | C        |
| 9305911500         | - Chargers and parts thereof  | 15 %      | C        |
| 9305911600         | - Silencers and parts thereof   | 15 %      | C        |
| 9305911700         | -Firing chamber covers and parts thereof  | 15 %      | C        |
| 9305911800         | -Firing chambers, bolts and bolt holders  | 15 %      | C        |
| 9305911900         | - Other   | 15 %      | C        |
| 9305919000         | - Other   | 15 %      | C        |
| 9305990000         | - Other   | 15 %      | A        |
| 9306210000         | - Cartridges  | 20 %      | C        |
| 9306291000         | - Pellets   | 20 %      | C        |
| 9306299000         | - Parts   | 15 %      | C        |
| 9306302000         | - Cartridges for riveting or similar tools or for captive-bolt humane killer guns | 20 %      | D        |

| NANDINA<br>Subheading | Description  | Base Rate | Category |
|-----------------------|--|-----------|----------|
| 9306303000            | - Other cartridges   | 20 %      | D        |
| 9306309000            | - Parts  | 15 %      | C        |
| 9306901100            | - For military weapons   | 20 %      | F        |
| 9306901200            | - Harpoons for harpoons guns   | 20 %      | A        |
| 9306901900            | - Other  | 20 %      | C        |
| 9306909000            | - Parts  | 15 %      | C        |
| 9307000000            | Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefore | 20 %      | A        |
| 9401100000            | - Seats of a kind used for aircraft :  | 5 %       | A        |
| 9401200000            | - Seats of a kind used for motor vehicles  | 20 %      | F        |
| 9401300000            | - Swivel seats with variable height adjustment   | 20 %      | F        |
| 9401400000            | -Seats other than garden seats or camping equipment, convertible into beds                                 | 20 %      | F        |
| 9401510000            | - Of bamboo or rattan  | 20 %      | F        |
| 9401590000            | - Other  | 20 %      | F        |
| 9401610000            | - Upholstered  | 20 %      | F        |
| 9401690000            | - Other  | 20 %      | F        |
| 9401710000            | - Upholstered  | 20 %      | F        |
| 9401790000            | - Other  | 20 %      | F        |
| 9401800000            | - Other seats  | 20 %      | F        |

| NANDINA<br>Subheading | Description  | Base Rate | Category |
|-----------------------|--|-----------|----------|
| 9401901000            | - Devices for reclining seats                            | 5 %       | C        |
| 9401909000            | - Other  | 15 %      | F        |
| 9402101000            | - Dentists' chairs                                       | 15 %      | D        |
| 9402109000            | - Other  | 15 %      | D        |
| 9402901000            | - Operating tables and parts thereof                     | 15 %      | D        |
| 9402909000            | - Other and parts thereof                                | 15 %      | D        |
| 9403100000            | - Metal furniture of a kind used in offices              | 20 %      | D        |
| 9403200000            | - Other metal furniture                                  | 20 %      | C        |
| 9403300000            | - Wooden furniture of a kind used in offices             | 20 %      | F        |
| 9403400000            | - Wooden furniture of a kind used in the kitchen         | 20 %      | F        |
| 9403500000            | - Wooden furniture of a kind used in the bedroom         | 20 %      | F        |
| 9403600000            | - Other wooden furniture                                 | 20 %      | D        |
| 9403700000            | - Furniture of plastics                                  | 20 %      | F        |
| 9403810000            | - Of bamboo or rattan                                    | 20 %      | F        |
| 9403890000            | - Other  | 20 %      | F        |
| 9403900000            | - Parts  | 15 %      | F        |
| 9404100000            | - Mattress supports                                      | 20 %      | F        |
| 9404210000            | - Of cellular rubber or plastics, whether or not covered | 20 %      | F        |
| 9404290000            | - Of other materials                                     | 20 %      | F        |

| NANDINA<br>Subheading | Description  | Base Rate | Category |
|-----------------------|--|-----------|----------|
| 9404300000            | - Sleeping bags  | 20 %      | F        |
| 9404900000            | - Other  | 20 %      | F        |
| 9405101000            | Special for surgeries or dentist surgeries (scialytic lamps)                 | 10 %      | C        |
| 9405109000            | - Other  | 20 %      | D        |
| 9405200000            | - Electric table, desk, bedside or floor-standing lamps                      | 20 %      | D        |
| 9405300000            | - Lighting sets of a kind used for Christmas trees                           | 20 %      | F        |
| 9405401000            | - For public lighting  | 20 %      | D        |
| 9405402000            | - Light projector  | 15 %      | C        |
| 9405409000            | - Other  | 15 %      | C        |
| 9405501000            | - Pressurised liquid fuel  | 20 %      | C        |
| 9405509000            | - Other  | 20 %      | F        |
| 9405600000            | - Illuminated signs, illuminated name-plates and the like                    | 20 %      | F        |
| 9405910000            | Of glass   | 15 %      | C        |
| 9405920000            | - Of plastics  | 15 %      | D        |
| 9405990000            | - Other  | 15 %      | C        |
| 9406000000            | Prefabricated buildings  | 15 %      | D        |
| 9503001000            | - Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages | 20 %      | F        |
| 9503002200            | - Dolls, whether or not dressed  | 20 %      | D        |

| NANDINA Subheading | Description   | Base Rate | Category |
|--------------------|---|-----------|----------|
| 9503002800         | - Garments and accessories therefor, footwear and headgear                      | 20 %      | D        |
| 9503002900         | - Parts and other accessories   | 20 %      | D        |
| 9503003000         | - Reduced-size ('scale') models and similar recreational models, working or not | 20 %      | D        |
| 9503004000         | - Puzzles of all kinds  | 20 %      | F        |
| 9503009100         | - Electric trains, including tracks, signals and other accessories therefore    | 20 %      | D        |
| 9503009200         | - Constructional toys   | 20 %      | F        |
| 9503009300         | - Toys representing animals or non-human creatures                              | 20 %      | F        |
| 9503009400         | - Musical instruments   | 20 %      | F        |
| 9503009500         | - Put up in sets or assortments or outfits                                      | 20 %      | F        |
| 9503009600         | - Other, with motor   | 20 %      | F        |
| 9503009910         | - Balloons of natural rubber latex  | 20 %      | F        |
| 9503009990         | - Other   | 20 %      | F        |
| 9504100000         | - Video games of a kind used with a television receiver                         | 5 %       | A        |
| 9504200000         | - Articles and accessories for billiards of all kinds                           | 20 %      | F        |
| 9504301010         | - Single-player games   | 20 %      | D        |
| 9504301090         | - Other   | 20 %      | D        |
| 9504309000         | - Other   | 20 %      | A        |
| 9504400000         | - Playing cards   | 20 %      | F        |
| 9504901000         | - Games of chess and draughts   | 20 %      | F        |



| NANDINA<br>Subheading | Description   | Base Rate | Category |
|-----------------------|---|-----------|----------|
| 9504902000            | - Bowling alley equipment, whether or not automatic | 20 %      | C        |
| 9504909100            | -Games of skill or chance                           | 20 %      | C        |
| 9504909900            | - Other   | 20 %      | F        |
| 9505100000            | - Articles for Christmas festivities                | 20 %      | F        |
| 9505900000            | - Other   | 20 %      | F        |
| 9506110000            | - Skis  | 20 %      | C        |
| 9506120000            | - Ski fastenings (ski bindings)                     | 20 %      | C        |
| 9506190000            | - Other   | 20 %      | C        |
| 9506210000            | - Sailboards  | 20 %      | C        |
| 9506290000            | - Other   | 20 %      | C        |
| 9506310000            | - Clubs, complete                                   | 20 %      | C        |
| 9506320000            | - Balls   | 20 %      | C        |
| 9506390000            | - Other   | 20 %      | C        |
| 9506400000            | - Articles and equipment for table-tennis           | 20 %      | C        |
| 9506510000            | - Lawn-tennis rackets, whether or not strung        | 20 %      | C        |
| 9506590000            | - Other   | 20 %      | C        |
| 9506610000            | - Lawn-tennis balls                                 | 20 %      | C        |
| 9506620010            | -For soccer, including football                     | 20 %      | F        |
| 9506620020            | - For basketball                                    | 20 %      | F        |

| NANDINA<br>Subheading | Description   | Base Rate | Category |
|-----------------------|---|-----------|----------|
| 9506620030            | - For volleyball  | 20 %      | F        |
| 9506620090            | - Inflatable  | 20 %      | F        |
| 9506690000            | - Other   | 20 %      | F        |
| 9506700000            | - Ice skates and roller skates, including skating boots with skates attached    | 20 %      | F        |
| 9506910000            | - Articles and equipment for general physical exercise, gymnastics or athletics | 20 %      | C        |
| 9506991000            | - Articles and equipment for baseball and softball other than balls             | 20 %      | C        |
| 9506999000            | - Other   | 20 %      | F        |
| 9507100000            | - Fishing rods  | 5 %       | A        |
| 9507200000            | - Fish-hooks, whether or not snelled  | 5 %       | A        |
| 9507300000            | - Fishing reels   | 5 %       | A        |
| 9507901000            | - For angling   | 20 %      | A        |
| 9507909000            | - Other   | 20 %      | A        |
| 9508100000            | - Traveling circuses and traveling menageries                                   | 15 %      | C        |
| 9508900000            | - Other   | 15 %      | D        |
| 9601100000            | - Worked ivory and articles of ivory  | 20 %      | A        |
| 9601900000            | - Other   | 20 %      | F        |
| 9602001000            | - Gelatine capsules for pharmaceutical products                                 | 20 %      | F        |
| 9602009000            | - Other   | 5 %       | A        |

| NANDINA Subheading | Description   | Base Rate | Category |
|--------------------|---|-----------|----------|
| 9603100000         | - Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles    | 20 %      | F        |
| 9603210000         | - Toothbrushes, including dental-plate brushes  | 20 %      | F        |
| 9603290000         | - Other   | 20 %      | F        |
| 9603301000         | - Artists' brushes  | 20 %      | C        |
| 9603309000         | - Other   | 20 %      | F        |
| 9603400000         | - Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers | 20 %      | F        |
| 9603500000         | - Other brushes constituting parts of machines, appliances or vehicles  | 5 %       | A        |
| 9603901000         | - Prepared knots and tufts for broom or brush making  | 15 %      | D        |
| 9603909000         | - Other   | 15 %      | D        |
| 9604000000         | Hand sieves and hand riddles  | 15 %      | A        |
| 9605000000         | Travel sets for personal toilet, sewing or shoe or clothes cleaning   | 20 %      | F        |
| 9606100000         | - Press-fasteners, snap-fasteners and press studs and parts therefor  | 15 %      | D        |
| 9606210000         | - Of plastics, not covered with textile material  | 15 %      | D        |
| 9606220000         | - Of base metal, not covered with textile material  | 15 %      | C        |
| 9606291000         | - Of tagua (vegetable ivory)  | 15 %      | D        |
| 9606299000         | - Other   | 15 %      | D        |
| 9606301000         | - Of plastics or tagua (vegetable ivory)  | 15 %      | D        |
| 9606309000         | - Other   | 15 %      | D        |

| NANDINA<br>Subheading | Description  | Base Rate | Category |
|-----------------------|--|-----------|----------|
| 9607110000            | - Fitted with chain scoops of base metal                                 | 15 %      | D        |
| 9607190000            | - Other  | 15 %      | C        |
| 9607200000            | - Parts  | 15 %      | C        |
| 9608101000            | Ballpoint pens   | 20 %      | F        |
| 9608102100            | - Tips, whether or not with ball   | 5 %       | A        |
| 9608102900            | - Other  | 20 %      | C        |
| 9608201000            | - Felt tipped pens and markers   | 20 %      | F        |
| 9608209000            | - Parts  | 20 %      | F        |
| 9608310000            | - Indian ink drawing pens  | 20 %      | C        |
| 9608390000            | - Other  | 20 %      | C        |
| 9608400000            | - Propelling or sliding pencils  | 20 %      | C        |
| 9608500000            | - Sets of articles from two or more of the foregoing subheadings         | 20 %      | C        |
| 9608600000            | - Refills for ballpoint pens, comprising the ballpoint and ink-reservoir | 20 %      | C        |
| 9608910000            | - Pen nibs and nib points  | 5 %       | A        |
| 9608990000            | - Other  | 15 %      | C        |
| 9609100000            | - Pencils and crayons, with leads encased in a rigid sheath              | 20 %      | F        |
| 9609200000            | - Pencil leads, black or coloured  | 20 %      | F        |
| 9609900000            | - Other  | 20 %      | F        |

| NANDINA Subheading | Description   | Base Rate | Category |
|--------------------|---|-----------|----------|
| 961000000          | Slates and boards, with writing or drawing surfaces, whether or not framed  | 20 %      | C        |
| 961100000          | - Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks | 15 %      | C        |
| 961210000          | - Ribbons   | 20 %      | F        |
| 961220000          | - Ink-pads  | 15 %      | C        |
| 961310000          | - Pocket lighters, gas fuelled, non-refillable  | 20 %      | C        |
| 961320000          | - Pocket lighters, gas fuelled, refillable  | 20 %      | C        |
| 961380000          | - Other lighters  | 20 %      | F        |
| 961390000          | - Parts   | 20 %      | C        |
| 961400000          | Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof  | 20 %      | C        |
| 961511000          | - Of hard rubber or plastics  | 20 %      | F        |
| 961519000          | - Other   | 20 %      | F        |
| 961590000          | - Other   | 20 %      | F        |
| 961610000          | - Scent sprays and similar toilet sprays, and mounts and heads therefore  | 20 %      | F        |
| 961620000          | - Powder-puffs and pads for the application of cosmetics or toilet preparations   | 20 %      | F        |
| 961700000          | Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners  | 20 %      | F        |
| 961800000          | Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing  | 15 %      | C        |

| NANDINA Subheading | Description   | Base Rate | Category |
|--------------------|---|-----------|----------|
| 9701100000         | - Paintings, drawings and pastels   | 20 %      | F        |
| 9701900000         | - Other   | 20 %      | F        |
| 9702000000         | Original engravings, prints and lithographs   | 20 %      | F        |
| 9703000000         | Original sculptures and statuary, in any material   | 20 %      | F        |
| 9704000000         | Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper) and the like, used or unused, other than those of heading 49.07                               | 20 %      | C        |
| 9705000000         | Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest                     | 20 %      | C        |
| 9706000000         | Antiques of an age exceeding one hundred years  | 20 %      | C        |
|                    | (1) MEP: Price Stabilisation Mechanism. The PSM (MEP in Spanish), corresponds to the mechanism established by Decision 371 of the Andean Community at november 26 1994, and its later changes |           |          |