

Schedule of Tariff Commitments of China

HS2014	Description	Base Rate	Staging Category
01012100	Live pure-bred breeding horses	0	A
01012900	Live horses, o/t for pure-bred breeding	10	A
01013010	Live pure-bred breeding asses	0	A
01013090	Live asses, o/t for pure-bred breeding	10	A
01019000	Mules and hinnies, o/t for pure-bred breeding	10	A
01022100	Live pure-bred breeding cattle	0	A
01022900	Live cattle, o/t for pure-bred breeding	10	A
01023100	Live pure-bred breeding buffalo	0	A
01023900	Live buffalo, o/t for pure-bred breeding	10	A
01029010	Live pure-bred breeding bovine animals	0	A
01029090	Live bovine animals, o/t pure-bred breeding	10	A
01031000	Live pure-bred breeding swine	0	A
01039110	Live swine weighing<10kg, o/t for pure-bred breeding	10	A
01039120	Live swine 10kg≤weighing<50kg, o/t for pure-bred breeding	10	A
01039200	Live swine weighing≥50kg, o/t for pure-bred breeding	10	A
01041010	Live sheep for pure-bred breeding	0	A
01041090	Live sheep, o/t for pure-bred breeding	10	A
01042010	Live goats for pure-bred breeding	0	A
01042090	Live goats, o/t for pure-bred breeding	10	A
01051110	Live chicken≤185g for pure-bred breeding	0	A
01051190	Live chicken≤185g, o/t pure-bred breeding	10	A
01051210	Live turkeys≤185g, for pure-bred breeding	0	A
01051290	Live turkeys≤185g, o/t pure-bred breeding	10	A
01051310	Live ducks≤185g, for pure-bred breeding	0	A
01051390	Live ducks≤185g, o/t for pure-bred breeding	10	A
01051410	Live geese≤185g, for pure-bred breeding	0	A
01051490	Live geese≤185g, o/t for pure-bred breeding	10	A
01051510	Live guinea fowls≤185g for pure-bred breeding	0	A
01051590	Live guinea fowls≤185g, o/t pure-bred breeding	10	A
01059410	Live chicken>185g, pure-bred breeding	0	A
01059490	Other chicken >185g, pure-bred breeding	10	A
01059910	Live ducks, geese, turkeys & guinea fowls >185g for pure bred breeding	0	A
01059991	Live ducks >185g, o/t for pure-bred breeding	10	A

HS2014	Description	Base Rate	Staging Category
01059992	Live geese >185g, o/t for pure-bred breeding	10	A
01059993	Live guinea fowls >185g, o/t for pure-bred breeding	10	A
01059994	Live turkeys >185g, o/t for pure-bred breeding	10	A
01061110	Primates, for pure-bred breeding	0	A
01061190	Other primates, o/t for pure-bred breeding	10	A
01061211	Whales, dolphins and porpoises; manatees and dugongs, for pure-bred breeding	10	A
01061219	Whales, dolphins and porpoises; manatees and dugongs, o/t for pure-bred breeding	10	A
01061221	Seals, sea lions and walruses, for pure-bred breeding	0	A
01061229	Seals, sea lions and walruses, o/t for pure-bred breeding	10	A
01061310	Camels and other camelids, for pure-bred breeding	0	A
01061390	Camels and other camelids, o/t for pure-bred breeding	10	A
01061410	Rabbits and hares, for pure-bred breeding	0	A
01061490	Rabbits and hares, o/t for pure-bred breeding	10	A
01061910	Other mammals, for pure-bred breeding	0	A
01061990	Mammals, nes	10	A
01062011	Crocodiles for cultivation, for pure-bred breeding	0	A
01062019	Reptiles, for pure-bred breeding	0	A
01062020	Edible reptiles	10	A
01062090	Reptiles, nes	10	A
01063110	Birds of prey, for pure-bred breeding	0	A
01063190	Other birds of prey, o/t for pure-bred breeding	10	A
01063210	Psittaciformes, for pure-bred breeding	0	A
01063290	Other psittaciformes, o/t for pure-bred breeding	10	A
01063310	Ostriches; emus, for pure-bred breeding	0	A
01063390	Ostriches; emus, o/t for pure-bred breeding	10	A
01063910	Other birds, for pure-bred breeding	0	A
01063921	Squabs, edible	10	A
01063923	Teals, edible	10	A
01063929	Other birds, edible	10	A
01063990	Birds, nes	10	A
01064110	Bees, for pure-bred breeding	0	A
01064190	Bees, o/t for pure-bred breeding	10	A
01064910	Other insects, for pure-bred breeding	0	A
01064990	Other insects, o/t for pure-bred breeding	10	A
01069011	Tadpole and young frogs, for pure-bred breeding	0	A
01069019	Other live animals, for pure-bred breeding	0	A
01069090	Other live animals, not edible	10	A

HS2014	Description	Base Rate	Staging Category
02011000	Fresh or chilled bovine carcasses&half carcasses	20	B
02012000	Fresh or chilled unboned bovine meat (excl. carcasses)	12	B
02013000	Fresh or chilled boneless bovine meat	12	B
02021000	Frozen bovine carcasses & half carcasses	25	B
02022000	Frozen unboned bovine meat (excl. carcasses)	12	B
02023000	Frozen boneless bovine meat	12	B
02031110	Fresh or chilled carcasses & half carcasses of sucking pig	20	B
02031190	Fresh or chilled swine carcasses & half carcasses, nes	20	B
02031200	Fresh or chilled unboned hams, shoulders & cuts thereof of swine	20	B
02031900	Fresh or chilled swine meat, nes (unboned)	20	B
02032110	Frozen carcasses & half carcasses of sucking pig	12	A
02032190	Frozen swine carcasses & half carcasses, nes	12	A
02032200	Frozen unboned hams, shoulders & cuts thereof of swine	12	A
02032900	Frozen swine meat, nes	12	A
02041000	Fresh or chilled lamb carcasses & half carcasses	15	A
02042100	Fresh or chilled sheep carcasses & half carcasses (excl. lamb)	23	A
02042200	Fresh or chilled unboned meat of sheep	15	A
02042300	Fresh or chilled boneless meat of sheep	15	A
02043000	Frozen lamb carcasses & half carcasses	15	A
02044100	Frozen sheep carcasses & half carcasses (excl. lamb)	23	A
02044200	Frozen unboned meat of sheep	12	A
02044300	Frozen boned meat of sheep	15	A
02045000	Fresh, chilled or frozen goat meat	20	A
02050000	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	20	A
02061000	Fresh or chilled edible bovine offal	12	B
02062100	Frozen bovine tongues	12	B
02062200	Frozen bovine livers	12	B
02062900	Frozen edible bovine offal (excl. tongues & livers)	12	B
02063000	Fresh or chilled edible swine offal	20	A
02064100	Frozen swine livers	20	A
02064900	Frozen edible swine offal (excl. livers)	12	A
02068000	Fresh or chilled edible offal of sheep, goats, horses...	20	A
02069000	Frozen edible offal of sheep, goats, horses...	18	A
02071100	Fresh or chilled whole chickens, not cut in pieces	20	A
02071200	Frozen whole chickens, not cut in pieces	20	A
02071311	Fresh or chilled cuts & offal of chicken, with bone in	20	A

HS2014	Description	Base Rate	Staging Category
02071319	Fresh or chilled cuts of chicken, nes	20	A
02071321	Fresh or chilled wing of chicken (other than wingtips)	20	A
02071329	Fresh or chilled offal of chicken, nes	20	A
02071411	Frozen cuts chicken, with bone in	10	A
02071419	Frozen cuts chicken, nes	10	A
02071421	Frozen wing of chicken (other than wingtips)	10	A
02071422	Fresh, chilled or frozen chicken claw	10	A
02071429	Frozen offal of chicken, nes	10	A
02072400	Fresh or chilled whole turkeys	20	A
02072500	Frozen whole turkeys	20	A
02072600	Fresh or chilled cuts & offal of turkey	20	A
02072700	Frozen cuts & offal of turkey	10	A
02074100	Fresh or chilled whole ducks	20	A
02074200	Frozen whole ducks	20	A
02074300	Fatty livers of duck, fresh or chilled	20	A
02074400	Fresh or chilled cuts/offal of duck	20	A
02074500	Frozen cuts/offal of duck	20	A
02075100	Fresh or chilled whole geese	20	A
02075200	Frozen whole geese	20	A
02075300	Fatty livers of geese, fresh or chilled	20	A
02075400	Fresh or chilled cuts/offal of geese	20	A
02075500	Frozen cuts/offal of geese	20	A
02076000	Meat and edible offal of guinea fowls	20	A
02081010	Fresh or chilled meat of rabbits, excl. head	20	A
02081020	Frozen meat of rabbits, excluding head	20	A
02081090	Fresh, chilled or frozen edible offal of rabbit or hare, nes	20	A
02083000	Fresh, chilled or frozen meat & meat offal of primates	23	A
02084000	Meat and offal of whales, dolphins and porpoises; manatees and dugongs ; seals, sea lions and walruses, fresh, chilled or frozen	23	A
02085000	Fresh, chilled or frozen meat & meat offal of reptiles	23	A
02086000	Fresh, chilled or frozen meat & meat offal of camels and other camelids	23	A
02089010	Fresh, chilled or frozen meat & meat offal of squabs	20	A
02089090	Fresh, chilled or frozen meat or edible offal, nes	23	A
02091000	Pig fat free of lean meat, fresh, chilled, frozen, salted, in brine, dried or smoked	20	A
02099000	Poultry fat not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked	20	A
02101110	Unboned swine hams & shoulders, salted, in brine, dried or smoked	25	A

HS2014	Description	Base Rate	Staging Category
02101190	Cuts of unboned swine hams & shoulders, salted, in brine dried or smoked	25	A
02101200	Bellies & cuts thereof of swine, salted, in brine, dried or smoked	25	A
02101900	Meat of swine, salted, in brine, dried or smoked, nes	25	A
02102000	Meat of bovine animals, salted, in brine, dried or smoked	25	A
02109100	Primates, nes, salted, dried or smoked; flours & meals of meat or offal	25	A
02109200	Meat and edible meat offal of whales, dolphins and porpoises; manatees and dugongs; seals, sea lions and walruses	25	A
02109300	Reptiles, nes, salted, dried or smoked; flours & meals of meat or offal	25	A
02109900	Other meat, nes, salted, dried or smoked; flours & meals of meat or offal	25	A
03011100	Freshwater Live ornamental fish	17.5	A
03011900	Other live ornamental fish	17.5	A
03019110	Live trout fry	0	A
03019190	Live trout, excl. fry	10.5	A
03019210	Live eels fry	0	A
03019290	Live eels, excl. fry	10	A
03019310	Fry of carp	0	A
03019390	Other carp	10.5	A
03019410	Fry of Atlantic and Pacific bluefin tunas	0	A
03019491	Live Atlantic bluefin tunas	10.5	B
03019492	Live Pacific bluefin tunas	10.5	B
03019510	Fry of Southern bluefin tunas	0	A
03019590	Other live Southern bluefin tunas	10.5	B
03019911	Live perch fry	0	A
03019912	Live sturgeon fry	0	A
03019919	Live fish fry, nes	0	A
03019991	Live tilapia	10.5	A
03019992	Live puffer fish	10.5	A
03019993	Other live carp	10.5	A
03019999	Live fish nes, excl. Fry	10.5	A
03021100	Fresh or chilled trout	12	A
03021300	Fresh or chilled Pacific salmon	10	A
03021410	Fresh or chilled Atlantic salmon	10	A
03021420	Fresh or chilled Danube salmon	10	A
03021900	Fresh or chilled salmonidae (excl. 0302.11 & 0302.12)	12	A
03022100	Fresh or chilled halibut	12	A
03022200	Fresh or chilled plaice	12	A

HS2014	Description	Base Rate	Staging Category
03022300	Fresh or chilled sole	12	A
03022400	Fresh or chilled turbot	12	A
03022900	Fresh or chilled flat fish (excl. halibut, plaice & sole)	12	A
03023100	Fresh or chilled albacore or longfinned tunas	12	A
03023200	Fresh or chilled yellowfin tunas	12	A
03023300	Fresh or chilled Skipjack or stripe-bellied bonito	12	A
03023400	Fresh or chilled bigeye tunas	12	A
03023510	Fresh or chilled Atlantic bluefin tunas	12	B
03023520	Fresh or chilled Pacific bluefin tunas	12	B
03023600	Fresh or chilled southern bluefin tunas	12	B
03023900	Fresh or chilled tunas, nes	12	A
03024100	Fresh or chilled herrings (excl. livers & roes)	12	A
03024200	Fresh or chilled anchovies (excl. livers & roes)	12	A
03024300	Fresh or chilled sardines, brisling or sprats	12	A
03024400	Fresh or chilled mackerel	12	A
03024500	Fresh or chilled jack and horse mackerel	12	A
03024600	Fresh or chilled cobia	12	A
03024700	Swordfish, fresh or chilled	12	A
03025100	Fresh or chilled cod (excl. livers & roes)	12	A
03025200	Fresh or chilled haddock	12	A
03025300	Fresh or chilled coalfish	12	A
03025400	Fresh or chilled hake	12	A
03025500	Fresh or chilled Alaska Pollack	12	A
03025600	Fresh or chilled blue whittings	12	A
03025900	Fresh or chilled other fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes	12	A
03027100	Fresh or chilled tilapia	12	A
03027200	Fresh or chilled catfish	12	A
03027300	Fresh or chilled carp	12	A
03027400	Fresh or chilled eels	12	A
03027900	Fresh or chilled Nile perch and snakeheads	12	A
03028100	Fresh or chilled dogfish & other sharks	12	A
03028200	Fresh or chilled rays and skates	12	A
03028300	Fresh or chilled toothfish	12	A
03028400	Fresh or chilled seabass	12	A
03028500	Fresh or chilled seabream	12	A
03028910	Fresh or chilled scabber fish (trichurius)	12	A

HS2014	Description	Base Rate	Staging Category
03028920	Fresh or chilled yellow croaker (pseudosicaena)	12	A
03028930	Fresh or chilled butterflyfish (pamus)	12	A
03028940	Fresh chilled or frozen puffer fish	12	A
03028990	Fresh or chilled fish, nes	12	A
03029000	Fresh or chilled fish livers & roes	12	A
03031100	Frozen sockeye salmon	10	B
03031200	Frozen other Pacific salmon	10	B
03031300	Frozen Atlantic salmon and Danube salmon	10	B
03031400	Frozen trout	12	A
03031900	Frozen salmonidae, nes	10	A
03032300	Frozen tilapias	10	A
03032400	Frozen catfish	10	A
03032500	Frozen carp	10	A
03032600	Frozen eels	12	A
03032900	Frozen Nile perch and snakeheads	10	B
03033110	Frozen Greenland halibut	10	B
03033190	Other frozen halibut	10	B
03033200	Frozen plaice	12	B
03033300	Frozen sole	12	B
03033400	Frozen turbot	10	B
03033900	Frozen flat fish (excl. halibut, plaice & sole)	10	B
03034100	Frozen albacore or longfinned tunas	12	A
03034200	Frozen yellowfin tunas	12	A
03034300	Frozen skipjack or stripe-bellied bonito	12	A
03034400	Frozen bigeye tunas	12	A
03034510	Frozen Atlantic bluefin tunas	12	B
03034520	Frozen Pacific bluefin tunas	12	B
03034600	Frozen southern bluefin	12	B
03034900	Frozen tunas, nes	12	A
03035100	Herrings (Clupea harengus, Clupea pallasii), frozen, excluding livers and roes	10	A
03035300	Frozen sardines, brisling or sprats	12	A
03035400	Frozen mackerel	10	A
03035500	Frozen jack and horse mackerel	10	A
03035600	Frozen cobia	10	A
03035700	Swordfish, frozen, excluding livers and roes	10	A
03036300	God (Gadus morhua, Gadus ogac, Gadus macrocephalus), frozen, excluding livers and roes	10	A
03036400	Frozen haddock	12	B

HS2014	Description	Base Rate	Staging Category
03036500	Frozen coalfish	12	B
03036600	Frozen hake	12	B
03036700	Frozen Alaska Pollack	10	B
03036800	Frozen blue whittings	10	B
03036900	Frozen other fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	10	B
03038100	Frozen dogfish & sharks	12	B
03038200	Frozen rays and skates	10	B
03038300	Toothfish, frozen, excluding livers and roes	10	A
03038400	Frozen sea-bass	12	A
03038910	Frozen scabber fish (trichurius)	10	A
03038920	Frozen yellow croaker (pseudosicaena)	10	A
03038930	Frozen tilapia	10	A
03038990	Frozen fish, nes	10	A
03039000	Frozen fish livers & roes	10	A
03043100	Fillets of tilapias, fresh & chilled	12	A
03043200	Fillets of catfish, fresh & chilled	12	A
03043300	Fillets of Nile perch, fresh & chilled	12	A
03043900	Fillets of carp, eels and snakeheads, fresh & chilled	12	A
03044100	Fillets of Pacific salmon, fresh & chilled	12	A
03044200	Fillets of trout, fresh & chilled	12	A
03044300	Fillets of flat fish, fresh & chilled	12	A
03044400	Fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, fresh & chilled	12	A
03044500	Fillets of swordfish, fresh & chilled	12	A
03044600	Fillets of toothfish, fresh & chilled	12	A
03044900	Fillets of other fish, fresh & chilled	12	A
03045100	Meat of tilapias, catfish, carp, eels, Nile perch and snakeheads, fresh & chilled	12	A
03045200	Meat of Salmonidae, fresh & chilled	12	A
03045300	Meat of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, fresh & chilled	12	A
03045400	Meat of swordfish, fresh & chilled	12	A
03045500	Meat of toothfish, fresh & chilled	12	A
03045900	Other fish meat, fresh or chilled	12	A
03046100	Frozen fillets of tilapia, catfish, carp, eels, Nile perch and snakeheads	10	A

HS2014	Description	Base Rate	Staging Category
03046211	Frozen fillets of channel catfish	10	A
03046219	Frozen fillets of other Ictalurus	10	A
03046290	Frozen fillets of other catfish	10	A
03046300	Frozen fillets of Nile perch	10	A
03046900	Frozen fillets of carp, eels, snakeheads	10	A
03047100	Frozen fillets of cod	10	A
03047200	Frozen fillets of haddock	10	A
03047300	Frozen fillets of coalfish	10	A
03047400	Frozen fillets of hake	10	A
03047500	Frozen fillets of Alaska Pollack	10	A
03047900	Frozen fillets of other fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	10	A
03048100	Frozen fillets of Pacific salmon, Atlantic salmon and Danube salmon	10	A
03048200	Frozen fillets of trout	10	A
03048300	Frozen fillets of flat fish	10	A
03048400	Frozen fillets of swordfish	10	A
03048500	Frozen fillets of toothfish	10	A
03048600	Frozen fillets of herrings	10	A
03048700	Frozen fillets of Tunas, skipjack or stripe-bellied bonito	10	A
03048900	Other frozen fillets	10	A
03049100	Swordfish meat, frozen	10	A
03049200	Toothfish meat, frozen	10	A
03049300	Tilapias, catfish, carp, eels, Nile perch and snakeheads meat, frozen	10	A
03049400	Alaska Pollack meat, frozen	10	A
03049500	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae meat, other than Alaska Pollack meat, frozen	10	A
03049900	Other fish meat, frozen	10	A
03051000	Flours, meals & pellets of fish, fit for human consumption	10	A
03052000	Livers & roes of fish, dried, smoked, salted or in brine	10	A
03053100	Fillets of Tilapias, catfish, carp, eels, Nile perch and snakeheads, dried, salted or in brine, but not smoked	10	A
03053200	Fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, dried, salted or in brine, but not smoked	10	A
03053900	Other fish fillets, dried, salted or in brine, but not smoked	10	A
03054110	Smoked Atlantic salmon, other than edible fish offal	14	A

HS2014	Description	Base Rate	Staging Category
03054120	Smoked Pacific salmon and Danube salmon, other than edible fish offal	14	A
03054200	Smoked herrings, other than edible fish offal	16	A
03054300	Smoked trout, other than edible fish offal	14	A
03054400	Smoked Tilapias, catfish, carp, eels, Nile perch and snakeheads, other than edible fish offal	14	A
03054900	Smoked other fish, other than edible fish offal	14	A
03055100	Dried cod, not smoked	16	A
03055910	Dried pipefish and hippocampi, not smoked	2	A
03055990	Other dried fish, not smoked	16	A
03056100	Salted herrings	16	A
03056200	Salted cod	16	A
03056300	Salted anchovies	16	A
03056400	Salted Tilapias, catfish, carp, eels, Nile perch and snakeheads	16	A
03056910	Salted scabber fish	16	A
03056920	Salted yellow croaker	16	A
03056930	Salted butterfish	16	A
03056990	Salted other fish	16	A
03057100	Shark fins	15	E
03057200	Fish heads, tails and maws	16	A
03057900	Other edible fish offal	16	A
03061100	Frozen rock lobster & other sea crawfish	10	A
03061200	Frozen lobsters	10	A
03061410	Frozen fresh-water swimming crabs	10	A
03061490	Other frozen crabs, nes	10	A
03061500	Frozen Norway lobsters	16	A
03061611	Frozen shelled cold-water shrimps	8	A
03061612	Frozen northern pandalus	5	A
03061619	Frozen other cold-water shrimps	5	A
03061621	Frozen shelled cold-water prawns	8	A
03061629	Frozen other cold-water prawns	5	A
03061711	Frozen shelled shrimps	8	A
03061719	Frozen other shrimps	5	A
03061721	Frozen shelled prawns	8	A
03061729	Frozen other prawns	5	A
03061911	Frozen freshwater crawfish shelled	16	A
03061919	Frozen freshwater crawfish in shell	16	A
03061990	Frozen crustaceans, nes, incl flours, meals, pellets for human consumption	16	A

HS2014	Description	Base Rate	Staging Category
03062110	Not frozen rock lobster and other sea crawfish, for cultivation	0	A
03062190	Not frozen rock lobster and other sea crawfish, nes	15	A
03062210	Lobsters for cultivation	0	A
03062290	Unfrozen lobsters other than for cultivation	15	A
03062410	Crabs for cultivation	0	A
03062491	Live fresh-water crabs	14	A
03062492	Unfrozen swimming crabs	14	A
03062499	Unfrozen crabs, nes	14	A
03062510	Unfrozen Norway lobsters, for cultivation	0	A
03062590	Unfrozen other Norway lobsters	14	A
03062610	Unfrozen Cold-water shrimps and prawns, for cultivation	0	A
03062620	Prawns, fresh or chilled	15	A
03062690	Other unfrozen Cold-water shrimps and prawns	12	A
03062710	Shrimps and prawns for cultivation	0	A
03062720	Prawns, fresh or chilled	15	A
03062790	Unfrozen shrimps and prawns, nes	12	A
03062910	Crustaceans, nes, for cultivation	0	A
03062990	Unfrozen crustaceans, nes; incl flours, meals and pellets, fit for human consumption	14	A
03071110	Oysters for cultivation	0	A
03071190	Other oysters	14	A
03071900	Oysters other than for cultivation	14	A
03072110	Scallops for cultivation	0	A
03072190	Scallops, live, fresh or chilled, o/t for cultivation	14	A
03072900	Scallops, frozen, dried, salted or in brine	14	A
03073110	Mussels for cultivation	0	A
03073190	Mussels, live, fresh or chilled, o/t for cultivation	14	A
03073900	Mussels, frozen, dried, salted or in brine	14	A
03074110	Cuttle fish & squid, for cultivation	0	A
03074190	Cuttle fish & squid, live, fresh or chilled, o/t cultivation	12	A
03074900	Cuttle fish & squid, frozen, dried, salted or in brine	12	A
03075100	Octopus live, fresh or chilled	17	A
03075900	Octopus, frozen, dried, salted or in brine	17	A
03076010	Snails o/t sea snails for cultivation	0	A
03076090	Other snails o/t sea snails, excl for cultivation	14	A
03077110	Clams, cockles and ark shells, for cultivation, live, fresh or chilled	0	A
03077191	Other clams, live, fresh or chilled	14	A

HS2014	Description	Base Rate	Staging Category
03077199	Other cockles and ark shells, live, fresh or chilled	14	A
03077910	Clams, frozen, dried, salted or in brine	10	A
03077990	Cockles and ark shells, frozen, dried, salted or in brine	10	A
03078110	Abalone for cultivation, live, fresh or chilled	0	A
03078190	Other abalones, live, fresh or chilled	14	A
03078900	Abalone, frozen, dried, salted or in brine	10	A
03079110	Other molluscs for cultivation, live, fresh or chilled	0	A
03079190	Other molluscs, live, fresh or chilled	14	A
03079900	Other molluscs, frozen, dried, salted or in brine	10	A
03081110	Sea cucumbers for cultivation, live, fresh or chilled	0	A
03081190	Other sea cucumbers, live, fresh or chilled	14	A
03081900	Sea cucumbers, frozen, dried, salted or in brine	10	A
03082110	Sea urchins for cultivation, live, fresh or chilled	0	A
03082190	Other sea urchins, live, fresh or chilled	14	A
03082900	Sea urchins, frozen, dried, salted or in brine	10	A
03083011	Jellyfish for cultivation, live, fresh or chilled	0	A
03083019	Other jellyfish, live, fresh or chilled	14	A
03083090	Jellyfish, frozen, dried, salted or in brine	10	A
03089011	Other aquatic invertebrates for cultivation, live, fresh or chilled	0	A
03089012	Clamworm, live, fresh or chilled	14	A
03089019	Other aquatic invertebrates, live, fresh or chilled	14	A
03089090	Other aquatic invertebrates, frozen, dried, salted or in brine	10	A
04011000	Milk & cream of $\leq 1\%$ fat, not concentrated or sweetened	15	A
04012000	Milk & cream of $> 1\%$ but $\leq 6\%$ fat, not concentrated or sweetened	15	A
04014000	Milk & cream of a fat content, by weight, exceeding 6% but not exceeding 10%	15	A
04015000	Milk & cream of $> 10\%$ fat, not concentrated or sweetened	15	A
04021000	Milk & cream in solid forms of $\leq 1.5\%$ fat	10	B
04022100	Milk & cream in solid forms of $> 1.5\%$ fat, unsweetened	10	B
04022900	Milk & cream in solid forms of $> 1.5\%$ fat, sweetened	10	B
04029100	Concentrated milk & cream, unsweetened (excl. in solid form)	10	B
04029900	Sweetened milk & cream (excl. in solid form)	10	B
04031000	Yogurt	10	B
04039000	Buttermilk, curdled milk & cream, etc. (excl. yogurt)	20	B
04041000	Whey and modified whey,	6	B
04049000	Products consisting of natural milk constituents, nes	20	B
04051000	Butter	10	B

HS2014	Description	Base Rate	Staging Category
04052000	Dairy spreads	10	B
04059000	Other fats & oils derived from milk	10	A
04061000	Fresh cheese, including whey cheese & curd	12	A
04062000	Grated or powdered cheese,, of all kinds	12	A
04063000	Processed cheese, not grated or powdered	12	A
04064000	Blue-veined cheese	15	A
04069000	Cheese, nes	12	A
04071100	Fertilized eggs for incubation, of fowls of the species Gallus domesticus	0	A
04071900	Other fertilized eggs for incubation	0	A
04072100	Hen's eggs, in shell, fresh, o/t for hatching	20	A
04072900	Other fresh eggs	20	A
04079010	Birds' eggs, in shell, salted	20	A
04079020	Birds' eggs, in shell, lime-preserved	20	A
04079090	Birds' eggs, in shell, preserved or cooked, nes	20	A
04081100	Dried egg yolks	20	A
04081900	Egg yolks (excl. dried)	20	A
04089100	Dried birds' eggs, not in shell	20	A
04089900	Birds' eggs, not in shell (excl. dried)	20	A
04090000	Natural honey	15	A
04100010	Edible bird's nests (salanganes' nests)	25	A
04100041	Pure royal jelly, fresh	15	A
04100042	Pure royal jelly, in powder	15	A
04100043	Bee pollen	20	A
04100049	Other bee products	20	A
04100090	Other edible products of animal origin, nes	20	A
05010000	Human hair, unworked, whether or not washed/scoured, waste hair	15	A
05021010	Pigs', hogs', or boars' bristles	20	A
05021020	Pigs', hogs', or boars' hair	20	A
05021030	Waste of bristles or hair of pigs, hogs or boars	20	A
05029011	Goats hair for brush making	20	A
05029012	Weasels tail hair for brush making	20	A
05029019	Badger and other brush making hair, nes	20	A
05029020	Waste, badger & other brush making hair	20	A
05040011	Hog casings, salted	20	A
05040012	Sheep casings, salted	18	A
05040013	Goat casings, salted	18	A
05040014	Hog fat-ends, salted	20	A

HS2014	Description	Base Rate	Staging Category
05040019	Sausage casings of animal guts, nes	18	A
05040021	Cold, frozen broiler gizzard	20	A
05040029	Stomach of other animals, nes	20	A
05040090	Other guts, bladders and stomachs of animals, whole and pieces thereof, nes	20	A
05051000	Raw feathers for stuffing; down	10	A
05059010	Powder and waste of feathers or parts of feathers	10	A
05059090	Feathers nes; skins & parts of birds with feathers or down	10	A
05061000	Ossein and bones treated with acid	12	A
05069011	Power and waste bones, containing bovine composition or sheep and goat's thereof	12	A
05069019	Other powder and waste of bones	12	A
05069090	Bones and horn-cores, unworked, defatted, simply prepared, not cut to shape, nes	12	A
05071000	Ivory, its powder & waste, unworked	10	A
05079010	Antelope horns and powder or waste thereof	3	A
05079020	Pilose antlers and powder thereof	11	A
05079090	Tortois-shell, whalebone, borns, etc, unworked; powder/waste	10	A
05080010	Powder & waste of coral, shells of molluscs, crustaceans, etc.	12	A
05080090	Coral; shells of molluscs, crustaceans, etc, not cut to shape	12	A
05100010	Bezoar	3	A
05100020	Ambergris, castoreum and civet	7	A
05100030	Musk	7	A
05100040	Cantharides	7	A
05100090	Bile; animal products nes for pharmacy, fresh or provisnly preserved	6	A
05111000	Bovine semen	0	A
05119111	Fertilized fish eggs	12	A
05119119	Other fish eggs	12	A
05119190	Products of crustaceans, molluscs or other aqueous invertebrates; dead animals of chapter 3	12	A
05119910	Animal semen other than bovine semen	0	A
05119920	Animal embryo	0	A
05119930	Silkworm graine	0	A
05119940	Horsehair and horsehair waste, whether or not put up as s layer with or without supporting material	15	A
05119990	Animal products, nes; dead animals of Chapter 1	12	A
06011010	Dormant stigma croci corms	4	A
06011021	Seed Lily corms	0	A
06011029	Other lily corms	5	A

HS2014	Description	Base Rate	Staging Category
06011091	Seed dormant bulbs, tubers, corms, rhizomes	0	A
06011099	Dormant bulbs, tubers, corms, rhizomes, nes	5	A
06012000	Bulbs, tubers, tuberous roots, cormms, crowns an rhizomes	15	A
06021000	Unrooted cuttings and slips	0	A
06022010	Seedlings of edible fruit or nut trees, shrubs or bushes	0	A
06022090	Edible fruit or nut trees, shrubs & bushes, o/t seedlings	10	A
06023010	Seedlings of rhododendrons & azaleas	0	A
06023090	Rhododendrons & azaleas, other than seedlings	15	A
06024010	Seedlings of roses	0	A
06024090	Roses, other than seedlings	15	A
06029010	Mushroom spawn	0	A
06029091	Other live plants, nes, for breeding	0	A
06029092	Orchid	10	A
06029093	Chrysanthemum	10	A
06029094	Lily	10	A
06029095	Carnation	10	A
06029099	Other live plants, nes, not for breeding	10	A
06031100	Fresh roses	10	A
06031200	Fresh carnations	10	A
06031300	Fresh orchids	10	A
06031400	Fresh chrysanthemums	10	A
06031500	Cut flowers and flower buds of Lily, fresh	10	A
06031900	Other fresh cut flowers and flower buds	10	A
06039000	Dried, dyed, bleached or otherwise prepared cut flowers & buds	23	A
06042010	Fresh mosses and lichens	23	A
06042090	Fresh parts of plants, without flowers/buds, for ornamental purpose	10	A
06049010	Moses & lichens for ornamental purposes, fresh, dried...etc.	23	A
06049090	Parts of plants, without flowers or buds, for ornamental purposes	10	A
07011000	Seed potatoes	13	A
07019000	Other potatoes, fresh or chilled	13	A
07020000	Tomatoes, fresh or chilled	13	A
07031010	Onions, fresh or chilled	13	A
07031020	Shallots, fresh or chilled	13	A
07032010	Bulbs of garlic, fresh or chilled	13	A
07032020	Stems or seedlings of garlic, fresh or chilled	13	A
07032090	Other parts of garlic, fresh or chilled	13	A

HS2014	Description	Base Rate	Staging Category
07039010	Leeks, fresh or chilled	13	A
07039020	Scallion, fresh or chilled	13	A
07039090	Other alliaceous vegetables, fresh or chilled	13	A
07041000	Cauliflowers & headed broccoli, fresh or chilled	10	A
07042000	Brussels sprouts, fresh or chilled	13	A
07049010	Cabbage (Brassica oleracea var. capitata)	13	A
07049020	Cabbage (Brassica oleracea var. italica)	13	A
07049090	Other edible brassicas, fresh or chilled	13	A
07051100	Cabbage lettuce, fresh or chilled	10	A
07051900	Lettuce, fresh or chilled, (excl. cabbage lettuce)	10	A
07052100	Witloof chicory, fresh or chilled	13	A
07052900	Chicory, fresh or chilled, (excl. witloof)	13	A
07061000	Carrots & turnips, fresh or chilled	13	A
07069000	Beetroot...radishes & other similar edible roots, fresh or chilled	13	A
07070000	Cucumbers & gherkins, fresh or chilled	13	A
07081000	Peas, fresh or chilled	13	A
07082000	Beans, fresh or chilled	13	A
07089000	Leguminous vegetables, fresh or chilled, nes	13	A
07092000	Asparagus, fresh or chilled	13	A
07093000	Aubergines, fresh or chilled	13	A
07094000	Celery, other than celeriac, fresh or chilled	10	A
07095100	Mushrooms of the genus Agaricus, fresh or chilled	13	A
07095910	Sungmo, fresh or chilled	13	A
07095920	Shiitak, fresh or chilled	13	A
07095930	Winter mushroom, fresh or chilled	13	A
07095940	Paddy straw mushroom, fresh or chilled	13	A
07095950	Trichiloma mongolicum Imai, fresh or chilled	13	A
07095960	Truffles, fresh or chilled	13	A
07095990	Other mushrooms and truffles, nes, fresh or chilled	13	A
07096000	Fruits of genus Capsicum or Pimenta, fresh or chilled	13	A
07097000	Spinach, fresh or chilled	13	A
07099100	Globe artichokes, fresh or chilled	13	A
07099200	Olives, fresh or chilled	13	A
07099300	Pumpkins, squash and gourds, fresh or chilled	13	A
07099910	Bamboo shoots, fresh or chilled	13	A
07099990	Other vegetables, fresh or chilled, nes	13	A
07101000	Potatoes, frozen	13	A

HS2014	Description	Base Rate	Staging Category
07102100	Shelled or unshelled peas, frozen	13	A
07102210	Shelled or unshelled adzuki beans, frozen	13	A
07102290	Other shelled or unshelled beans, frozen	13	A
07102900	Leguminous vegetables, shelled or unshelled, frozen, nes	13	A
07103000	Spinach, frozen	13	A
07104000	Sweet corn, frozen	10	A
07108010	Sungmo, frozen	13	A
07108020	Garlic stems or seedlings, frozen	13	A
07108030	Garlic bulbs	13	A
07108040	Boletus; Porcini, frozen	13	A
07108090	Other vegetables, frozen	13	A
07109000	Mixtures of vegetables, frozen	10	A
07112000	Olives provisionally preserved, not for A consumption	13	A
07114000	Cucumbers & gherkins provisionally preserved	13	A
07115112	White mushroom, in brine	13	A
07115119	Other mushrooms of the genus Agaricus, nes, in brine	13	A
07115190	Other mushrooms, nes, in brine	13	A
07115911	Sungmo, in brine	13	A
07115919	Other mushrooms and truffles, in brine	13	A
07115990	Other mushrooms and truffles provisionally preserved	13	A
07119031	Bamboo shoots in brine	13	A
07119034	Garlic, in brine	13	A
07119039	Other vegetables, in brine	13	A
07119090	Other vegetables provisionally preserved, nes	13	A
07122000	Dried onions	13	A
07123100	Dried mushrooms of the genus Agaricus	13	A
07123200	Dried wood ears	13	A
07123300	Dried jelly fungi	13	A
07123910	Dried shiitake	13	A
07123920	Dried winter mushroom	13	A
07123930	Dried paddy straw mushroom	13	A
07123940	Dried tricholoma mongolicum imai	13	A
07123950	Dried boletus (porcini)	13	A
07123990	Other dried mushroom and truffles	13	A
07129010	Dried bamboo shoots	13	A
07129020	Dried osmund	13	A
07129030	Dried day lily flowers	13	A
07129040	Dried chuch tsai	13	A

HS2014	Description	Base Rate	Staging Category
07129050	Dried garlic	13	A
07129060	Dried capsicum annuum var. grossum	13	A
07129091	Dried horseradish	13	A
07129099	Dried vegetables, nes	13	A
07131010	Seed peas, dried, shelled	0	A
07131090	Other dried peas, shelled	5	A
07132010	Seed chickpeas, dried, shelled	0	A
07132090	Other dried chickpeas, shelled	7	A
07133110	Seed beans, dried, shelled	0	A
07133190	Other dried beans, shelled	3	A
07133210	Other seed adzuki beans, dried shelled	0	A
07133290	Other dried adzuki beans, shelled	3	A
07133310	Seed kidney beans, incl. white pea beans, dried, shelled	0	A
07133390	Other dried kidney beans, incl. white pea beans, shelled	7.5	A
07133400	Bambara beans, dried, shelled	7	A
07133500	Cow peas, dried, shelled	7	A
07133900	Dried beans, shelled, nes	7	A
07134010	Seed lentils, dried, shelled	0	A
07134090	Other dried lentils, shelled	7	A
07135010	Seed broad beans and horse beans, dried, shelled	0	A
07135090	Other dried broad beans and horse beans, shelled	7	A
07136010	Seed pigeon peas, dried	0	A
07136090	Other pigeon peas, dried	7	A
07139010	Dried leguminous vegetables seed nes, shelled	0	A
07139090	Dried leguminous vegetables, shelled, nes	7	A
07141010	Fresh manioc	10	E
07141020	Dried manioc	5	E
07141030	Chilled or frozen manioc	10	E
07142011	Fresh sweet potatoes, for cultivatron	0	A
07142019	Other fresh sweet potatoes	13	A
07142020	Dried sweet potatoes	13	A
07142030	Chilled or frozen sweet potatoes	13	A
07143000	Yams	13	A
07144000	Taros (Colocasia esculenta)	13	A
07145000	Yautia	13	A
07149010	Water chestnut, fresh or dried, chilled, frozen	13	A
07149021	Lotus roots for cultivation, fresh or dried	0	A
07149029	Lotus roots o/t for cultivation, fresh or dried	13	A

HS2014	Description	Base Rate	Staging Category
07149090	Roots or tubers with high starch content, fresh or dried, nes	13	A
08011100	Desiccated coconuts	12	A
08011200	Fresh coconuts, in the inner shell	12	A
08011910	Coconuts, seedlings	0	A
08011990	Other coconuts, fresh	12	A
08012100	Brazil nuts, in shell, fresh or dried	10	A
08012200	Brazil nuts, shelled, fresh or dried	10	A
08013100	Cashew nuts, in shell, fresh or dried	20	A
08013200	Cashew nuts, shelled, fresh or dried	10	A
08021100	Almonds in shell, fresh or dried	24	A
08021200	Almonds without shells, fresh or dried	10	A
08022100	Hazelnuts in shell, fresh or dried	25	A
08022200	Hazelnuts without shells, fresh or dried	10	A
08023100	Walnuts in shell, fresh or dried	25	A
08023200	Walnuts without shells, fresh or dried	20	A
08024110	Chestnuts in shell	25	A
08024190	Other chestnuts in shell	25	A
08024210	Chestnuts, shelled	25	A
08024290	Other chestnuts, shelled	25	A
08025100	Pistachios, in shell	10	A
08025200	Pistachio, shelled	10	A
08026110	Seed of macadamia nuts, fresh or dried, in shell	0	A
08026190	Other macadamia nuts, in shell	24	A
08026200	Macadamia nuts, shelled	24	A
08027000	Kola nuts	24	A
08028000	Betel nuts, fresh or dried	10	A
08029020	Gingko nuts, fresh or dried	25	A
08029030	Pine-nuts, shelled, fresh or dried	25	A
08029090	Other nuts, fresh or dried, nes	24	A
08031000	Plantains, fresh or dried	10	A
08039000	Other bananas, fresh or dried	10	A
08041000	Dates, fresh or dried	15	B
08042000	Figs, fresh or dried	30	B
08043000	Pineapples, fresh or dried	12	B
08044000	Avocados, fresh or dried	25	B
08045010	Guavas, fresh or dried	15	B
08045020	Mangoes, fresh or dried	15	A
08045030	Mangosteens, fresh or dried	15	A

HS2014	Description	Base Rate	Staging Category
08051000	Oranges, fresh or dried	11	A
08052010	Chiao-Kan, fresh or dried	12	A
08052020	Latifolia citrus, fresh or dried	12	A
08052090	Mandarins, clementines, wilkings...etc., fresh or dried, nes	12	A
08054000	Grapefruit, fresh or dried	12	A
08055000	Lemons and limes, fresh or dried	11	A
08059000	Citrus fruit, fresh or dried, nes	30	A
08061000	Fresh grapes	13	A
08062000	Dried grapes	10	A
08071100	Watermelons, fresh	25	A
08071910	Hami melons, fresh	12	A
08071920	Cantaloupe and Galia melons, fresh	12	A
08071990	Other melons, fresh	12	A
08072000	Papaws (papayas), fresh	25	A
08081000	Apples, fresh	10	A
08083010	Ya pears or Hsueh pears, fresh	12	A
08083020	Xiang pears, fresh	12	A
08083090	Other fresh pears	10	A
08084000	Quinces, fresh	16	A
08091000	Apricots, fresh	25	A
08092100	Sour cherries, fresh	10	A
08092900	Other cherries, fresh	10	A
08093000	Peaches, including nectarines, fresh	10	A
08094000	Plums & sloes, fresh	10	A
08101000	Strawberries, fresh	14	B
08102000	Raspberries, blackberries, mulberries & loganberries, fresh	25	B
08103000	Black, white or red currants and gooseberries, fresh	25	B
08104000	Cranberries, bilberries...etc., fresh	30	B
08105000	Kiwifruit, fresh	20	B
08106000	Durian, fresh	20	B
08107000	Persimmons, fresh	20	B
08109010	Lychee, fresh	30	B
08109030	Longan, fresh	12	B
08109040	Rambutan, fresh	20	B
08109050	Sugar apple, fresh	20	B
08109060	Carambola, fresh	20	B
08109070	Wax apple	20	B
08109080	dragon fruit	20	B

HS2014	Description	Base Rate	Staging Category
08109090	Other fruit, fresh, nes	20	B
08111000	Strawberries, frozen	30	A
08112000	Raspberries, blackberries...etc., frozen	30	A
08119010	Chestnuts in shell, frozen	30	A
08119090	Other fruit & nuts, frozen, nes	30	A
08121000	Cherries, provisional preserved, not for A consumptn	30	A
08129000	Fruit & nuts, provisional preserved, not for A consumptn	25	A
08131000	Dried apricots	25	A
08132000	Dried prunes	25	A
08133000	Dried apples	25	A
08134010	Longans and longan pulps, dried	20	A
08134020	Persimmons, dried	25	A
08134030	Chinese dates (red jujubes), dried	25	A
08134040	Preserved litchi	25	A
08134090	Other fruit, dried, nes	25	A
08135000	Mixtures of dried fruit & nuts, nes	18	A
08140000	Peel of citrus fruit or melons, fresh, frozen, dried...etc.	25	A
09011100	Coffee, not roasted or decaffeinated	8	B
09011200	Decaffeinated coffee, not roasted	8	B
09012100	Roasted coffee, not decaffeinated	15	B
09012200	Roasted, decaffeinated coffee	15	B
09019010	Coffee husks & skins	10	B
09019020	Coffee substitutes containing coffee	30	A
09021010	Flavored green tea in packings≤3kg	15	A
09021090	Unflavored green tea in packings≤3kg	15	A
09022010	Flavored green tea in packings > 3kg	15	A
09022090	Unflavored green tea in packings > 3kg	15	A
09023010	Oolong tea in packings≤3kg	15	B
09023020	Pu-er tea in packings≤3kg	15	B
09023090	Other black tea & partly fermented tea nes, in packings≤3kg	15	B
09024010	Oolong tea in packings > 3kg	15	B
09024020	Pu-er tea in packings > 3kg	15	B
09024090	Other black tea & partly fermented tea nes, in packings > 3kg	15	B
09030000	Mate	10	A
09041100	Dried pepper (excl. crushed or ground)	20	A
09041200	Pepper, crushed or ground	20	A
09042100	Fruits of genus Capsicm or Pimenta, dried	20	A

HS2014	Description	Base Rate	Staging Category
09042200	Fruits of genus Capsicum or Pimenta, crushed or ground	20	A
09051000	Vanilla, neither crushed nor ground	15	A
09052000	Vanilla, crushed or ground	15	A
09061100	Cinnamon, neither crushed nor ground	5	A
09061900	Other cinnamon & cinnamon-tree flowers, neither crushed nor ground	5	A
09062000	Cinnamon & cinnamon-tree flowers, crushed or ground	15	A
09071000	Cloves, neither crushed nor ground	3	A
09072000	Cloves, crushed or ground	3	A
09081100	Nutmeg, neither crushed nor ground	8	A
09081200	Nutmeg, crushed or ground	8	A
09082100	Mace, neither crushed nor ground	8	A
09082200	Mace, crushed or ground	8	A
09083100	Cardamoms, neither crushed nor ground	3	A
09083200	Cardamoms, crushed or ground	3	A
09092100	Seeds of coriander, neither crushed nor ground	15	A
09092200	Seeds of coriander, crushed or ground	15	A
09093100	Seeds of cumin, neither crushed nor ground	15	A
09093200	Seeds of cumin, crushed or ground	15	A
09096110	Star aniseed, neither crushed nor ground	20	A
09096190	Other seeds of anise, badian, caraway or fennel; juniper berries, neither crushed nor ground	15	A
09096210	Star aniseed, crushed or ground	20	A
09096290	Other seeds of anise, badian, caraway or fennel; juniper berries, crushed or ground	15	A
09101100	Ginger, neither crushed nor ground	15	A
09101200	Ginger, crushed or ground	15	A
09102000	Saffron	2	A
09103000	Turmeric (curcuma)	15	A
09109100	Spice mixtures	15	A
09109900	Other spices, nes	15	A
10011100	Seed of durum wheat	65	E
10011900	Durum wheat	65	E
10019100	Wheat or maslin seed excl. duraum wheat	65	E
10019900	Other wheat or maslin nes	65	E
10021000	Rye seed	0	A
10029000	Rye excl. seed	3	A
10031000	Barley seed	0	A
10039000	Barley excl. seed	3	A

HS2014	Description	Base Rate	Staging Category
10041000	Oats seed	0	A
10049000	Oats excl. seed	2	A
10051000	Maize seed	20	E
10059000	Maize excl. seed	65	E
10061011	Long grain seed, in husk (paddy or rough)	65	E
10061019	Other rice seed, in husk (paddy or rough)	65	E
10061091	Long grain, in husk (paddy or rough)	65	E
10061099	Other rice, in husk (paddy or rough)	65	E
10062010	Husked (brown) long grain	65	E
10062090	Other husked rice	65	E
10063010	Semi-milled or wholly milled long grain	65	E
10063090	Other semi-milled or wholly milled rice	65	E
10064010	Broken long grain	65	E
10064090	Other broken long grain	65	E
10071000	Grain sorghum seed	0	A
10079000	Grain sorghum excl. seed	2	A
10081000	Buckwheat	2	A
10082100	Millet seed	2	A
10082900	Millet	2	A
10083000	Canary seed	2	A
10084010	Fonio seed	0	A
10084090	Fonio	3	A
10085010	Quinoa seed	0	A
10085090	Quinoa	3	A
10086010	Triticale seed	0	A
10086090	Triticale	3	A
10089010	Other cereal seed, nes	0	A
10089090	Other cereal excl. seed, nes	3	A
11010000	Wheat or maslin flour	65	E
11022000	Maize (corn) flour	40	E
11029011	Rice flour of long grain	40	E
11029019	Other rice flour	40	E
11029090	Other cereal flour	5	B
11031100	Wheat, meal	65	E
11031300	Maize, meal	65	E
11031910	Oats, meal	5	B
11031921	Long grain, meal	10	E
11031929	Other rice, meal, nes	10	E

HS2014	Description	Base Rate	Staging Category
11031990	Cereal, meal, nes	5	B
11032010	Wheat pellets	65	E
11032090	Pellets of other cereals (excl. wheat)	20	B
11041200	Rolled or flaked oats	20	B
11041910	Rolled or flaked barley	20	B
11041990	Rolled or flaked grains of other cereals, nes	20	B
11042200	Other worked grains of oats, nes	20	B
11042300	Other worked grains of maize (corn), nes	65	E
11042910	Other worked grains of barley	65	A
11042990	Other worked grains of other cereal, nes	20	A
11043000	Cereal germ, whole, rolled, flaked or ground	20	A
11051000	Potato flour, meal & powder	15	A
11052000	Potato flakes, granules & pellets	15	A
11061000	Flour & meal of the dried leguminous vegetables of 07.13	10	A
11062000	Flour & meal of sago, roots or tubers of 07.14	20	A
11063000	Flour, meal & powder of products of Chapter 8	20	A
11071000	Malt not roasted	10	A
11072000	Roasted malt	10	A
11081100	Wheat starch	20	B
11081200	Maize (corn) starch	20	B
11081300	Potato starch	15	B
11081400	Manioc (cassava) starch	10	B
11081900	Other starches, nes	20	B
11082000	Inulin	20	A
11090000	Wheat gluten	18	A
12011000	Soya beans seed	0	A
12019010	Yellow soya beans excl. seed	3	E
12019020	Black soya beans excl. seed	3	E
12019030	Green soya beans excl. seed	3	E
12019090	Other soya beans excl. seed	3	E
12023000	Ground-nuts in shell, seed, not cooked	0	A
12024100	Ground-nuts in shell, excl. seed, not cooked	15	B
12024200	Ground-nuts, not roasted or otherwise cooked, shelled, whether or not broken	15	B
12030000	Copra	15	B
12040000	Linseed	15	B
12051010	Rape or colza seeds of low erucic acid	0	A
12051090	Other low erucic acid rape or colza seeds	9	E

HS2014	Description	Base Rate	Staging Category
12059010	Rape or colza seeds, nes	0	A
12059090	Rape or colza, nes	9	E
12060010	Sunflower seeds for sowing	0	A
12060090	Sunflower seeds excl. for sowing	15	A
12071010	Palm nuts and kernels seed	0	A
12071090	Palm nuts and kernels	10	B
12072100	Cotton seeds for sowing	0	A
12072900	Cotton seeds excl for sowing	15	B
12073010	Castor seeds for sowing	0	A
12073090	Castor seeds	15	B
12074010	Sesamum seeds for sowing	0	A
12074090	Sesamum seeds excl for sowing	10	B
12075010	Mustard seeds for sowing	0	A
12075090	Mustard seeds excl for sowing	15	B
12076010	Safflower seeds for sowing	0	A
12076090	Safflower seeds	20	B
12077010	Melon seeds for sowing	0	A
12077091	Black watermelon seeds excl for sowing, fresh chilled frozen or dried	20	A
12077092	Red watermelon seeds excl for sowing, fresh chilled frozen or dried	20	A
12077099	Other edible vegetable products, fresh or dried, nes	30	A
12079100	Poppy seeds	20	A
12079910	Other oil seed and oleaginos fruts, for cultivation, nes	0	A
12079991	Shea nuts (karite nuts)	20	A
12079999	Other oil seeds & oleaginous fruits nes	10	A
12081000	Soya bean flour & meal	9	A
12089000	Other flours & meal of oil seeds or oleaginous fruit, nes	15	A
12091000	Sugar beet seed, of a kind used for sowing	0	A
12092100	Lucerne (alfalfa) seed, of a kind used for sowing	0	A
12092200	Clover seed, of a kind used for sowing	0	A
12092300	Fescue seed, of a kind used for sowing	0	A
12092400	Kentucky blue grass seed, of a kind used for sowing	0	A
12092500	Rye grass seed, of a kind used for sowing	0	A
12092910	Beet seed	0	A
12092990	Other seeds of forage plants, of a kind used for sowing, nes	0	A
12093000	Seeds of herbaceous plants, of a kind used for sowing	0	A
12099100	Vegetable seeds	0	A
12099900	Other seeds, fruit & spores, of a kind used for sowing, nes	0	A

HS2014	Description	Base Rate	Staging Category
12101000	Hop cones (excl. ground, powdered or pellets), fresh or dried	20	A
12102000	Hop cones, ground, powdered or in pellets; lupulin	10	A
12112010	American ginseng, fresh or dried	7.5	A
12112020	Wild ginseng other than american ginseng, fresh or dried	20	A
12112091	Other fresh ginseng roots, nes	20	A
12112099	Other ginseng roots, dried, nes	20	A
12113000	Coca leaf	9	A
12114000	Poppy straw	9	A
12119011	Radix angelicae sinensis, fresh or dried	6	A
12119012	Radix pseudoginseng, used in pharmacy, fresh or dried	6	A
12119013	Radix codonopsisitis, used in pharmacy, fresh or dried	6	A
12119014	Rhizoma coptidis, used in pharmacy, fresh or dried	6	A
12119015	Flos chrysanthemi, used in pharmacy, fresh or dried	6	A
12119016	Cordyceps sinensis, used in pharmacy, fresh or dried	6	A
12119017	Bulbs of fritilariae thunbergii, used in pharmacy, fresh or dried	6	A
12119018	Rhizoma ligustici, used in pharmacy, fresh or dried	6	A
12119019	Rhizoma pinellia, used in pharmacy, fresh or dried	6	A
12119021	Radix paeoniae lactiflorae, used in pharmacy, fresh or dried	6	A
12119022	Rhizoma gastrodiae, used in pharmacy, fresh or dried	6	A
12119023	Radix astragali, used in pharmacy, fresh or dried	6	A
12119024	Rhubarb, used in pharmacy, fresh or dried	6	A
12119025	Rhizoma atractylodis macrocephalae, used in pharmacy, fresh or dried	6	A
12119026	Radix rehmanniae, used in pharmacy, fresh or dried	6	A
12119027	Flos sophorae, used in pharmacy, fresh or dried	6	A
12119028	Cortex eucommiae, used in pharmacy, fresh or dried	6	A
12119029	Poria, used in pharmacy, fresh or dried	6	A
12119031	Fructus lycii, used in pharmacy, fresh or dried	6	A
12119032	Bantaroï seeds, used in pharmacy, fresh or dried	6	A
12119033	Aloes wood, used in pharmacy, fresh or dried	3	A
12119034	Adenophora axilliflora, fresh or dried	6	A
12119035	Southernwood	6	A
12119036	Liquorice roots, fresh or dried	6	A
12119037	Radix scutellariae, fresh or dried	6	A
12119038	Flowers and leaves of Linden (tilia europaea)	6	A
12119039	Plants and parts of plants, used in pharmacy, nes	6	A
12119050	Plants and parts of plants, used in perfumery	8	A

HS2014	Description	Base Rate	Staging Category
12119091	Dessis roots and pyrethrum, used for insecticides	3	A
12119099	Plants or their parts, use for insecticides, nes	9	A
12122110	Sea tangle, fresh chilled frozen or dried	20	A
12122120	Black moss, fresh chilled frozen or dried	20	A
12122131	Dried pinnatifida	15	A
12122132	Fresh pinnatifida	15	A
12122139	Other pinnatifida	15	A
12122141	Dried laver	15	A
12122142	Fresh laver	15	A
12122149	Other laver	15	A
12122161	Dried Eucheuma	15	A
12122169	Other Eucheuma	15	A
12122171	Dried Gracilaria	15	A
12122179	Other Gracilaria	15	A
12122190	Edible seaweeds and other algae, fresh chilled frozen or dried nes	15	A
12122900	Other seaweeds and other algae	15	A
12129100	Sugar beet, fresh chilled frozen or dried	20	A
12129200	Locust beans, including locust bean seeds, fresh, chilled, frozen or dried	20	A
12129300	Sugar cane, chilled frozen or dried	20	A
12129400	Chicory roots	20	A
12129911	Bitter, primarily used for human consumption	20	A
12129912	Sweet, primarily used for human consumption	20	A
12129919	Other apricot, peach or plum stones and kernels, primarily used for human consumption	20	A
12129993	Pumpkin seeds excl for sowing, fresh chilled frozen or dried	20	A
12129994	Lotus seeds excl for sowing, fresh chilled frozen or dried	20	A
12129996	Leaves of stevia	30	A
12129999	Fresh, chilled, frozen or dried fruit stones and kernels and other vegetable products of a kind used primarily for human consumption, not elsewhere specified or included	30	A
12130010	Cereal straw, unprepared	12	A
12130090	Other Cereal straw and husks	12	A
12141000	Lucerne (alfalfa) meal & pellets	5	A
12149000	Other forage products, nes	9	A
13012000	Gum Arabic	15	A
13019010	Gum tragacanth	15	A
13019020	Olibanum, myrrh and dragon's blood	3	A
13019030	Asafoetida	3	A

HS2014	Description	Base Rate	Staging Category
13019040	Pine-resin	15	A
13019090	Other natural gums, resins, gum-resins & balsams, nes	15	A
13021100	Opium	0	A
13021200	Liquorice sap & extract	6	A
13021300	Hop sap extract	10	A
13021910	Crude lacquer	20	A
13021920	Azadirachtin	3	A
13021930	Vegetable saps and extracts of pyrethrum or of the roots of plants containing retenone	3	A
13021940	Vegetable saps and extracts of Ginkgo biloba	20	A
13021990	Vegetable saps and extracts, nes, used in pesticide	20	A
13022000	Pectic substances, pectinates & pectates	20	A
13023100	Agar-agar	10	A
13023200	Mucilages & thickeners from locust beans/guar seeds	15	A
13023911	Carrageenan	15	A
13023912	Align	15	A
13023919	Other Mucilage's and thickeners, whether or not modified, derived from seaweeds and other algae	15	A
13023990	Mucilage's & thickeners, from vegetable prod, nes	15	A
14011000	Bamboos	10	A
14012000	Rattans	10	A
14019010	Cereal straw other than wheat straw	10	A
14019020	Reeds	10	A
14019031	Juncaceae	10	A
14019039	Rushes	10	A
14019090	Other vegetable plaiting materials, nes	10	A
14042000	Cotton linters	4	A
14049010	Raw vegetable materials of a kind used primarily in dyeing or tanning	5	A
14049090	Other vegetable products	15	A
15011000	Lard	10	A
15012000	Other pig fat	10	A
15019000	Poultry fat	10	A
15021000	Tallow	8	A
15029000	Other fats, raw, of bovine animals, sheep or goats	8	A
15030000	Lard stearin, lardoil, oleostearin, oleo-oil & tallow oil	10	A
15041000	Fish-liver oils & their fractions	12	A
15042000	Fish fats, oils & fractions (excl. fish liver oils)	12	A
15043000	Marine mammal fats, oils & their liquid fractions	14.4	A

HS2014	Description	Base Rate	Staging Category
15050000	Wool grease and fatty substances	20	A
15060000	Other animal fats & oils & their fractions	20	A
15071000	Crude soya-bean oil	9	E
15079000	Soya-bean oil (excl. crude) & fractions	9	E
15081000	Crude ground-nut oil	10	E
15089000	Ground-nut oil (excl. crude) & fractions	10	E
15091000	Virgin olive oil & fractions	10	E
15099000	Olive oil & fractions (excl. virgin)	10	E
15100000	Other oils & their fractions, obtained solely from olives, nes	10	E
15111000	Crude palm oil	9	E
15119010	Palm oil (excl. crude) & liquid fractions	9	E
15119020	Palm stearin	8	E
15119090	Other palm oil and its fractions, nes	9	E
15121100	Crude sunflower-seed & safflower oil & fractions thereof	9	E
15121900	Sunflower-seed & safflower oil (excl. crude) & fractions thereof	9	E
15122100	Crude cotton-seed oil, whether or not gossypol has been moved	10	E
15122900	Cotton-seed oil (excl. crude) & fractions thereof	10	E
15131100	Crude coconut (copra) oil & fractions thereof	9	B
15131900	Coconut copra oil (excl. crude) & fractions thereof	9	B
15132100	Crude palm kernel or babassu oil & fractions thereof	9	E
15132900	Palm kernel or babassu oil (excl. crude) & fractions thereof	9	E
15141100	Crude low erucic acid rape oil	9	E
15141900	Other low erucic acid rape oil	9	E
15149110	Crude rape oil	9	E
15149190	Crude mustard oil	9	E
15149900	Other rape oil and mustard oil and its fraction, nes	9	E
15151100	Crude linseed oil	15	E
15151900	Linseed oil (excl. crude) & fractions	15	E
15152100	Crude maize (corn) oil	10	E
15152900	Maize (corn) oil (excl. crude) & fractions	10	E
15153000	Castor oil & its fractions	10	B
15155000	Sesame oil & fractions	12	B
15159010	Jobba oil & fractions	20	B
15159020	neem oil and its fractions	20	B
15159030	Tung oil and its fractions	20	B
15159090	Other fixed vegetable fats & fractions, nes	20	E

HS2014	Description	Base Rate	Staging Category
15161000	Animal fats & oils & fractions, hydrogenated, etc., not further prepared	5	B
15162000	Vegetable fats & oils & their fractions, hydrogenated, etc., not further prepared	25	B
15171000	Margarine (excl. liquid)	30	B
15179010	Shortening	25	B
15179090	Edible mixtures preparations of fats & oils, nes	25	E
15180000	Animal or vegetable fats & oils and fractions thereof... chemically modified, nes, incl inedible preps of fats & oils	10	E
15200000	Glycerol crude, glycerol waters & glycerol lyes	20	B
15211000	Vegetable waxes (excl. triglycerides)	20	B
15219010	Beeswax	20	B
15219090	Beeswax, other insect waxes & spermaceti	20	B
15220000	Degras; residues of fatty substances or animal or vegetable waxes	20	A
16010010	Sausage and similar products coated with natural casings	15	A
16010020	Other sausages and similar products	15	A
16010030	Sausage-based food products	15	A
16021000	Homogenized prep.s of meat, meat offal or blood	15	A
16022000	Preparations of animal liver	15	A
16023100	Preparations of turkey	15	A
16023210	Preparations of chicken, in airtight containers	15	A
16023291	Chicken breast meat	15	A
16023292	Chicken leg meat	15	A
16023299	Other chicken meat	15	A
16023910	Preparations of duck, geese or guinea fowl, in airtight containers	15	A
16023991	Duck meat	15	A
16023999	Preparations of geese or guines fowl, nes	15	A
16024100	Preparations of swine, hams & cuts	15	A
16024200	Preparations of swine, shoulders & cuts	15	A
16024910	Preparations of swine, in airtight containers	15	A
16024990	Preparations of swine, nes	15	A
16025010	Preparations of bovine animals, in airtight containers	12	A
16025090	Preparations of bovine animals, nes	12	A
16029010	Preps of meat, offal or blood, nes, in airtight containers	15	A
16029090	Preparations of meat, offal or blood, nes	15	A
16030000	Extracts & juices of meat, fish & aquatic invertebrates	23	A
16041110	Atlantic salmon, prepared or preserved salmon (excl. minced)	12	A
16041190	Prepared or preserved salmon, nes (excl. minced)	12	A

HS2014	Description	Base Rate	Staging Category
16041200	Prepared or preserved herrings (excl. minced)	12	A
16041300	Prepared or preserved sardines, sardinella and brisling or sprats (excl. minced)	5	A
16041400	Prepared or preserved tunas, skipjack and bonito (excl. minced)	5	A
16041500	Prepared or preserved mackerel (excl. minced)	12	A
16041600	Prepared or preserved anchovies (excl. minced)	12	A
16041700	Prepared or preserved eels (excl. minced)	12	A
16041920	Tilapia, prepared or preserved (excl. minced)	12	A
16041931	Prepared or preserved Channel catfish	12	A
16041939	Other prepared or preserved Ictalurus	12	A
16041990	Prepared or preserved fish (excl. minced), nes	12	A
16042011	Shark fin in airtight containers	12	E
16042019	Other prepared or preserved fish in air tight containers	12	A
16042091	Shark fin	12	E
16042099	Other prepared or preserved fish	12	A
16043100	Caviar	12	A
16043200	Caviar substitutes	12	A
16051000	Crab, prepared or preserved	5	A
16052100	Shrimps & prawns, prepared or preserved, not in airtight container	5	A
16052900	Other shrimps & prawns, prepared or preserved	5	A
16053000	Lobster, prepared or preserved	5	A
16054011	Freshwater crawfish shelled, prepared or preserved	5	A
16054019	Freshwater crawfish in shell, prepared or preserved	5	A
16054090	Crustaceans, nes, prepared or preserved	5	A
16055100	Oysters, prepared or preserved	5	A
16055200	Scallops, prepared or preserved	5	A
16055300	Mussels, prepared or preserved	5	A
16055400	Cuttle fish and squid, prepared or preserved	5	A
16055500	Octopus, prepared or preserved	5	A
16055610	Clams, prepared or preserved	5	A
16055620	Cockles and arkshells, prepared or preserved	5	A
16055700	Abalone, prepared or preserved	5	A
16055800	Snails, other than sea snails, prepared or preserved	5	A
16055900	Other molluscs, prepared or preserved	5	A
16056100	Sea cucumbers, prepared or preserved	5	A
16056200	Sea urchins, prepared or preserved	5	A
16056300	Jelly fish, prepared or preserved	15	A

HS2014	Description	Base Rate	Staging Category
16056900	Other aquatic invertebrates, prepared or preserved	5	A
17011200	Raw beet sugar, in solid form	50	E
17011300	Cane sugar specified in Subheading Note 2 to this Chapter	50	E
17011400	Raw cane sugar, in solid form	50	E
17019100	Cane or beet sugar, chemically pure sucrose, containing added flavoring or coloring	50	E
17019910	Granulated sugar	50	E
17019920	Superfine sugar	50	E
17019990	Other cane or beet sugar, chemically pure sucrose, in solid form, nes	50	E
17021100	Lactose & lactose syrup, anhydrous, containing $\geq 99\%$ lactose	10	A
17021900	Lactose & lactose syrup, nes	10	A
17022000	Maple sugar & maple syrup	30	A
17023000	Glucose & glucose syrup, containing $< 20\%$ fructose	30	A
17024000	Glucose & glucose syrup, containing $\geq 20\%$ but $< 50\%$ fructose	30	A
17025000	Chemically pure fructose	30	A
17026000	Other fructose & fructose syrup, containing $> 50\%$ fructose	30	A
17029000	Artificial honey, caramel & other sugars, nes	30	A
17031000	Cane molasses	8	A
17039000	Molasses resulting from extraction/refining of sugar, nes	8	A
17041000	Chewing gum	12	A
17049000	Sugar confectionery not containing cocoa, nes	10	A
18010000	Cocoa beans, whole or broken, raw or roasted	8	A
18020000	Cocoa shells, husks, skins & other cocoa waste	10	B
18031000	Cocoa paste, not defatted	10	B
18032000	Cocoa paste, wholly or partly defatted	10	B
18040000	Cocoa butter, fat & oil	22	B
18050000	Cocoa powder, without added sugar or other sweetening matter	15	B
18061000	Cocoa powder, with added sugar or other sweetening matter	10	B
18062000	Chocolate, etc., in blocks, slabs or bars $> 2\text{kg}$	10	B
18063100	Chocolate, etc., in blocks, slabs or bars, filled	8	B
18063200	Chocolate, etc., in blocks, slabs or bars, not filled	10	B
18069000	Chocolate, etc., not in blocks, slabs or bars, nes	8	A
19011010	Formula milk powder	15	A
19011090	Preparations for infant use, for retail sale, of flour, etc.	15	B
19012000	Mixes & doughs for prep. of bakers' wares of 19.05	25	A
19019000	Other food prep.s of flour, etc., nes	10	A

HS2014	Description	Base Rate	Staging Category
19021100	Uncooked pasta containing eggs not stuffed	15	A
19021900	Other uncooked pasta, not containing eggs/stuffed	15	A
19022000	Stuffed pasta	15	A
19023010	Rice vermicelli	15	A
19023020	Bean vermicelli	15	A
19023030	Instant noodle	15	A
19023090	Other pasta, nes	15	A
19024000	Couscous	25	A
19030000	Tapioca & substitutes prepared from starch in flakes, grains, etc.	15	A
19041000	Prepared foods obtained by the swelling or roasting of cereals or cereals products	25	A
19042000	Prepared foods obtained from unroast or mix of unrst/roast cereals	30	A
19043000	Bulgur wheat	30	A
19049000	Prepared cereals in grain form (excl. maize), nes	30	A
19051000	Crispbread	20	A
19052000	Gingerbread & the like	20	A
19053100	Sweet biscuits	15	A
19053200	Waffles & wafers	15	A
19054000	Rusks, toasted bread & similar toasted products	20	A
19059000	Other bread, etc., nes; communion wafers, rice paper, etc.	20	A
20011000	Cucumbers & gherkins, preserved by vinegar or acetic acid	25	A
20019010	Garlic, preserved by vinegar or acetic acid	25	A
20019090	Vegetables, fruits, etc., preserved by vinegar or acetic acid, nes	25	A
20021010	Prepd tomatoes o/t by vinegar, whole/piece, in airtight containers	19	A
20021090	Prepd tomatoes o/t by vinegar, whole/in piece, nes	25	A
20029011	Tomato paste, in airtight containers, weighing not more than 5kg	20	A
20029019	Tomato paste, in airtight containers, weighing more than 5kg	20	A
20029090	Prepd tomatoes o/t by vinegar, nes	18	A
20031011	Prepd small white agaric o/t by vinegar, in airtight container	25	A
20031019	Prepd mushrooms o/t by vinegar, in airtight containers	25	A
20031090	Prepd mushrooms o/t by vinegar, nes	25	A
20039010	Other mushrooms and truffles, in airtight containers, prepared or preserved otherwise than by vinegar or acetic acid	25	A
20039090	Other mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	25	A
20041000	Potatoes, preserved o/t by vinegar or acetic acid, frozen	13	A

HS2014	Description	Base Rate	Staging Category
20049000	Other vegetables preserved o/t by vinegar, etc., frozen, nes	25	A
20051000	Homogenized vegetable, preserved o/t by vinegar, etc., not frozen	25	A
20052000	Potatoes, preserved o/t by vinegar or acetic acid, not frozen	15	A
20054000	Peas, preserved o/t by vinegar or acetic acid, not frozen	25	A
20055111	Red bean paste prepared or preserved o/t by vinegar or acetic acid, not frozen, in airtight containers	25	A
20055119	Shelled beans, prepared or preserved o/t by vinegar or acetic acid, not frozen, in airtight containers, excluding red bean paste	25	A
20055191	Red bean paste prepared or preserved o/t by vinegar or acetic acid, not frozen, not in airtight containers	25	A
20055199	Shelled beans, prepared or preserved o/t by vinegar or acetic acid, not frozen, not in airtight containers, excluding red bean paste	25	A
20055910	Beans in shell, preserved o/t by vinegar, in airtight containers	25	A
20055990	Beans in shell, preserved o/t by vinegar, not frozen, nes	25	A
20056010	Asparagus, preserved o/t by vinegar, in airtight containers	25	A
20056090	Asparagus, preserved o/t by vinegar, not frozen, nes	25	A
20057000	Olives, preserved o/t by vinegar or acetic acid, not frozen	10	A
20058000	Sweetcorn, preserved o/t by vinegar or acetic acid, not frozen	10	A
20059110	Bamboo shoots in airtight containers, o/t by vinegar or acetic acid	25	A
20059190	Other bamboo shoots, o/t by vinegar or acetic acid, not frozen	25	A
20059920	Broad beans, in airtight containers	25	A
20059940	Hot pickled mustard tubers	25	A
20059950	Chueh tsai (fiddle-head), salted	25	A
20059960	Scallion, salted	25	A
20059991	Other vegetables and mixtures of vegetables, in airtight containers	25	A
20059999	Other vegetables and mixtures of vegetables o/t by vinegar or acetic acid	25	A
20060010	Jujubes preserved by sugar	30	A
20060020	Olives preserved by sugar	30	A
20060090	Other fruit, nuts or parts of plants preserved by sugar, nes	30	A
20071000	Jams, fruit jellies, marmalades, etc., homogenized	30	A
20079100	Jams, fruit jellies, marmalades, etc., of citrus fruit	30	A
20079910	Other jams, fruit jellies, marmalades, etc., in airtight containers	5	A
20079990	Other jams, fruit jellies, marmalades, etc., of citrus fruit	5	A
20081110	Ground-nut kernels, prepd, in airtight containers	30	A
20081120	Roasted ground-nuts	30	A

HS2014	Description	Base Rate	Staging Category
20081130	Ground-nut butter	30	A
20081190	Other prepared ground-nuts, nes	30	A
20081910	Walnut meats, prepd, in airtight containers	20	A
20081920	Other prepd nuts or seeds, in airtight containers	13	A
20081991	Chestnut seed	10	A
20081992	Sesames, otherwise prepared or preserved	10	A
20081999	Other nuts and seed	10	A
20082010	Pineapples prepd nes, in airtight containers	15	A
20082090	Pineapples prepared, nes	15	A
20083010	Citrus fruit prepd nes, in airtight containers	20	A
20083090	Citrus fruit prepared, nes	20	A
20084010	Pears prepd nes, in airtight containers	20	A
20084090	Pears prepared, nes	20	A
20085000	Apricots, prepared or preserved, nes	20	A
20086010	Cherries in airtight containers, prepared or preserved nes	20	A
20086090	Other cherries, prepared or preserved nes	20	A
20087010	Peaches prepd nes, in airtight containers	10	A
20087090	Peaches, prepared or preserved, nes	20	A
20088000	Strawberries, prepared or preserved, nes	15	A
20089100	Palm hearts, prepared or preserved, nes	5	A
20089300	Cranberries, prepared or preserved, nes	15	A
20089700	Mixtures of fruit, prepared or preserved, nes	10	A
20089910	lychee, in airtight containers	20	A
20089920	Longan can	15	A
20089931	Seasoned laver	15	A
20089932	Salted sea tangle	15	A
20089933	Salted undaria pinnatifida	15	A
20089939	Other Seaweed and otheralga product	15	A
20089940	Water chestnut (Eleocharis dulcis), in airtight containers	25	A
20089990	Other fruit, etc., prepared or preserved, nes	15	A
20091100	Frozen orange juice, unfermented, not containing added spirit	7.5	A
20091200	Not frozen orange juice, of a Bris value not exceeding 20	30	A
20091900	Unfrozen orange juice, unfermented, not containing added spirit	30	A
20092100	Grapefruit juice, of a Bris value not exceeding 20	15	A
20092900	Grapefruit juice, unfermented, not containing added spirit, nes	15	A
20093110	Lemon juice of a brix value not exceeding 20	18	A

HS2014	Description	Base Rate	Staging Category
20093190	Other juice of other single citrus fruit of a brix value not exceeding 20	18	A
20093910	Lemon juice of a brix value exceeding 20	18	A
20093990	Other juice of other single citrus fruit of a brix exceeding 20	18	A
20094100	Pineapple juice, of a Bris value not exceeding 20	10	A
20094900	Pineapple juice, unfermented, not containing added spirit, nes	10	A
20095000	Tomato juice, unfermented, not containing added spirit	30	A
20096100	Grape juice, of a Brix value not exceeding 30	20	A
20096900	Grape juice, (incl. must), unfermented, not containing added spirit	20	A
20097100	Apple juice, of a Bris value not exceeding 20	20	A
20097900	Apple juice (incl. must), unfermented, not containing added spirit	20	A
20098100	Cranberry juice	20	A
20098912	Mango juice	20	A
20098913	Passion-fruit juice	20	A
20098914	Guava juice	20	A
20098915	Pear juice	20	A
20098919	Other single fruit juice, unfermented, not containing added spirit	20	A
20098920	Other single vegetable juice, unfermented, not containing added spirit	20	A
20099010	Mixtures of fruit juices, unfermented, not containing added spirit	20	A
20099090	Mixtures of veg juices, unfermented, not containing added spirit	20	A
21011100	Extracts, essences & concentrates of coffee	17	A
21011200	Preparations with a basis of coffee	30	A
21012000	Extracts, essences, concentrates & prep.s of tea or mate	32	B
21013000	Roasted coffee substitutes (incl. chicory), etc.	32	A
21021000	Active yeasts	25	A
21022000	Inactive yeasts; other single-cell micro-organisms, dead	25	A
21023000	Prepared baking powders	25	A
21031000	Soya sauce	28	A
21032000	Tomato ketchup & other tomato sauces	15	A
21033000	Mustard flour & meal, prepared mustard	15	A
21039010	Gourmet powder	21	A
21039020	Aromatic bitters of allohohic strenyth by volume of 44.2%-49.2%	21	A
21039090	Other sauces, mixed condiments or seasonings, nes	21	A
21041000	Soups & broths & prep.s therefor	15	A
21042000	Homogenized composite food prep.s	32	A

HS2014	Description	Base Rate	Staging Category
21050000	Ice cream & other edible ice, whether or not containing cocoa	19	A
21061000	Protein concentrates & textured protein substances	10	A
21069010	Concentrates for making carbonic acid beverage	35	A
21069020	Compound alcoholic preparations for manufacture of beverages	20	A
21069030	Royal jelly preparations	3	A
21069040	Coconut juice	10	A
21069050	Seal-oil capsule	20	A
21069090	Other food preparations not elsewhere specified or included	20	A
22011010	Mineral waters, unsweetened, unflavored	20	A
22011020	Aerated waters, unsweetened, unflavoured	20	A
22019010	Natural waters	10	A
22019090	Other unsweetened & unflavored waters; ice & snow	10	A
22021000	Waters (incl. mineral & aerated), with added sugar, sweetener, etc.	20	A
22029000	Other non-alcoholic beverages, nes	35	A
22030000	Beer made from malt	0	A
22041000	Champagne & sparkling wine	14	A
22042100	Wine (not sparkling); grape must with by alcohol in: ≤2l containers	14	A
22042900	Wine (not sparkling); grape must with alcohol in: ≥2l containers	20	A
22043000	Other grape must, nes	30	A
22051000	Vermouth & other wine of fresh grapes, flavored: <2l containers	65	A
22059000	Vermouth & other wine of fresh grapes, flavored: >2l containers	65	A
22060010	Chinese rice wine	40	A
22060090	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	40	A
22071000	Undenatured ethyl alcohol, of alcoholic strength ≥80%	40	A
22072000	Ethyl alcohol & other denatured spirits of any strength	30	A
22082000	Spirits from distilled grape wine or marc	10	A
22083000	Whiskeys	10	A
22084000	Rum & tafia	10	A
22085000	Gin & Geneva	10	A
22086000	Vodka	10	A
22087000	Liqueurs and cordials	10	A
22089010	Tequila, Mezcal	10	A
22089020	Chinese spirits	10	A

HS2014	Description	Base Rate	Staging Category
22089090	Spirituous beverages, nes	10	A
22090000	Vinegar & substitutes for vinegar obtained from acetic acid	20	A
23011011	Flours or meals of meat bone, containing bovine composition or sheep and goat's thereof	2	A
23011019	Flours or meals of meat bones, nes	2	A
23011020	Greaves	5	A
23011090	Other flours, meats & pellets, of meat unfit for human consumption	5	A
23012010	Flours or meals of fish, used in animal feeding	2	A
23012090	Other flours, meals & pellets of fish, etc, unfit for human consump	5	A
23021000	Brans, sharps & other residues of maize	5	A
23023000	Brans, sharps & other residues of wheat	3	A
23024000	Brans, sharps & other residues of other cereals	5	A
23025000	Brans, sharps & other residues of leguminous plants	5	A
23031000	Residues from manufacture of starch & similar residues	5	A
23032000	Beet pulp, bagasse & other waste of sugar manufacture	5	A
23033000	Brewing or distilling dregs & waste	5	A
23040010	Oil-cake of soya-bean	5	A
23040090	Other solid residues of soya-bean	5	A
23050000	Oil-cake & other solid residues, of ground-nut	5	A
23061000	Oil-cake & other solid residues of cotton seeds	5	A
23062000	Oil-cake & other solid residues of linseed	5	A
23063000	Oil-cake & other solid residues of sunflower seeds	5	A
23064100	Oil-cake & other solid residues of low erucic acid rape or colza seeds	5	A
23064900	Oil-cake & other solid residues of rape or colza seeds	5	A
23065000	Oil-cake & other solid residues of coconut or copra	5	A
23066000	Oil-cake & other solid residues of palm nuts & kernels	5	A
23069000	Oil-cake & residues, of other vegetable fats & oils	5	A
23070000	Wine lees; argol	5	A
23080000	vegetable materials, waste, residues, etc., for animal feeding	5	A
23091010	Dog or cat food, put up for retail sale, in airtight containers	15	A
23091090	Other dog or cat food, put up for retail sale	15	A
23099010	Prepared feed additives	5	A
23099090	Other prep.s of a kind used in animal feeding, nes	6.5	A
24011010	Flue-cured tobacco, not stemmed/stripped	10	E
24011090	Tobacco other than flue-cured, not stemmed/stripped	10	E
24012010	Flue-cured tobacco, partly or wholly stemmed/stripped	10	E
24012090	Tobacco o/t flue-cured, partly or wholly stemmed/stripped	10	E

HS2014	Description	Base Rate	Staging Category
24013000	Tobacco refuse	10	E
24021000	Cigars, cheroots & cigarillos containing tobacco	25	E
24022000	Cigarettes containing tobacco	25	E
24029000	Cigars, cigarillos, cigarettes, etc., of tobacco substitutes	25	E
24031100	Water pipe tobacco specified in Subheading Note 1 to this Chapter	57	E
24031900	Other smoking tobacco, with or without tobacco substitutes	57	E
24039100	Homogenized or reconstituted tobacco	57	E
24039900	Other manufactured tobacco, tobacco extracts and essences	57	E
25010011	Edible salt	0	A
25010019	Other salt	0	A
25010020	Pure sodium chloride	3	A
25010030	Sea water	0	A
25020000	Unroasted iron pyrites	3	A
25030000	Sulphur of all kind, other than sublimed, precipitated and colloidal sulphur	3	A
25041010	Natural graphite in flakes	3	A
25041091	Spherical Graphite	3	A
25041099	Other natural graphite in powder	3	A
25049000	Other natural graphite (excl. in powder or in flakes)	3	A
25051000	Silica sands & quartz sands, whether or not colored	3	A
25059000	Natural sands, (excl. metal-bearing sands of Chapter 26), whether or not colored	3	A
25061000	Quartz	3	A
25062000	Quartzite, whether or not by sawing into blocks or slabs of a rectangular shape	3	A
25070010	Kaolin	3	A
25070090	Other kaolinic clays	3	A
25081000	Bentonite, whether or not calcined	3	A
25083000	Fire-clay, whether or not calcined	3	A
25084000	Other clays, nes, whether or not calcined	3	A
25085000	Andalusite, kyanite & sillimanite, whether or not calcined	3	A
25086000	Mullite	3	A
25087000	Chamotte or dinas earths	3	A
25090000	Chalk	3	A
25101010	Unground apatites	3	A
25101090	Unground natural calcium phosphates, natural aluminum calcium phosphates and phosphatic chalk, excl. apatites	3	A
25102010	Ground apatites	3	A
25102090	Ground natural calcium phosphates, natural aluminum	3	A

HS2014	Description	Base Rate	Staging Category
	calcium phosphates and phosphatic chalk, excl. apatites		
25111000	Natural barium sulphate (barytes)	3	A
25112000	Natural barium carbonate (whitherite), whether or not calcined	3	A
25120010	Kieselguhr	3	A
25120090	Other siliceous earths	3	A
25131000	Pumice stone	3	A
25132000	Emery, natural corundum, garnet and other natural abrasives	3	A
25140000	Slate, whether or not roughly trimmed or cut into blocks or slabs of a rectangular (incl. square) shape	3	A
25151100	Marble & travertine crude or roughly trimmed	4	A
25151200	Marble & travertine merely cut into a square or rectangular shape	4	A
25152000	Ecaussine and other calcareous monumental or building stone; alabaster, whether or not roughly trimmed or cut into blocks or slabs of a rectangular (incl. square) shape	3	A
25161100	Granite, crude or roughly trimmed	4	A
25161200	Granite, merely cut into blocks or slabs of a rectangular (incl. square) shape	4	A
25162000	Sandstone, whether or not roughly trimmed or merely cut, by sawing into blocks or slabs of a rectangular	3	A
25169000	Monumental or building stones, whether or not roughly trimmed or merely cut into blocks or slabs of a rectangular (incl. square) shape nes	3	A
25171000	Pebbles, gravel, broken or crushed stone, commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle & flint, whether or not heat-treated	4	A
25172000	Macadam of slag, dross or similar industrial waste	3	A
25173000	Tarred macadam	3	A
25174100	Marble in granules &chippings & powder, whether or not heat-treated	3	A
25174900	Granules, chippings & powder, of stones (excl. marble) of heading 25.15 & 25.16, whether or not heat-treated	3	A
25181000	Dolomite, not calcined or sintered, whether or not roughly trimmed or merely cut into blocks or slabs of a rectangular (incl. square) shape	3	A
25182000	Calcined or sintered dolomite, whether or not roughly trimmed or merely cut into blocks or slabs of a rectangular (incl. square) shape	3	A
25183000	Dolomite ramming mix	3	A
25191000	Natural magnesium carbonate (magnesite)	3	A
25199010	Fused magnesia	3	A
25199020	Dead-burned (sintered) magnesia	3	A
25199030	Light-burned magnesia	3	A
25199091	Magnesium oxide, chemically pure	3	A
25199099	Magnesium oxide, excl. chemically pure	3	A

HS2014	Description	Base Rate	Staging Category
25201000	Gypsum; anhydrite	5	A
25202010	Plasters for dentistry, whether or not colored, with or without small quantities of accelerators or retarders	5	A
25202090	Plasters other than those for dentistry, whether or not colored, with or without small quantities of accelerators or retarders	5	A
25210000	Limestone flux; limestone & other calcareous stone, used for the manufacture of lime or cement	5	A
25221000	Quicklime	5	A
25222000	Slaked lime	5	A
25223000	Hydraulic lime	5	A
25231000	Cement clinkers, whether or not colored	8	A
25232100	White cement, whether or not artificially colored	6	A
25232900	Portland cement (excl. white), whether or not colored	8	A
25233000	Aluminous cement, whether or not colored	6	A
25239000	Other hydraulic cements, whether or not colored	8	A
25241000	Crocidlite	5	A
25249010	Asbestos of long staple	5	A
25249090	Asbestos other than crocidlite and asbestos of long staple	5	A
25251000	Crude mica & mica rifted into sheets or splittings	5	A
25252000	Mica powder	5	A
25253000	Mica waste	5	A
25261010	Natural steatite, not crushed, not powdered, whether or not roughly trimmed or merely cut into blocks or slabs of a rectangular (incl. square) shape	3	A
25261020	Talc, not crushed, not powdered, whether or not roughly trimmed or merely cut into blocks or slabs of a rectangular (incl. square) shape	3	A
25262010	Natural steatite, crushed or powdered	3	A
25262020	Talc, crushed or powdered	3	A
25280010	Natural sodium borates & concentrates thereof (calcined or not)	3	A
25280090	Natural borates (excl. sodium) & concentrates thereof, calcined or not; natural boric acid containing not more than 85% of H ₃ BO ₃ calculated on the dry weight	5	A
25291000	Felspar	3	A
25292100	Fluorspar containing by weight ≤97% of calcium fluoride	3	A
25292200	Fluorspar containing by weight >97% of calcium fluoride	3	A
25293000	Leucite; nepheline & nepheline syenite	5	A
25301010	Chlorites, unexpanded	5	A
25301020	Vermiculite and perlite, unexpanded	5	A
25302000	Kieserite, epsomite (natural magnesium sulphates)	3	A
25309010	Mineral medicinal substances	3	A

HS2014	Description	Base Rate	Staging Category
25309020	Ores of rare-earth metals	0	A
25309091	Wallastonite	3	A
25309099	Mineral substances, nes	3	A
26011110	Of a granularity less than 0.8mm, non-agglomerated iron ores and concentrates, other than roasted iron pyrites	0	A
26011120	Of a granularity of 0.8mm or more, but not exceeding 6.3mm, non-agglomerated iron ores and concentrates, other than roasted iron pyrites	0	A
26011190	Of a granularity exceeding 6.3mm, non-agglomerated iron ores and concentrates, other than roasted iron pyrites	0	A
26011200	Agglomerated iron ores & concentrates, other than roasted iron pyrites	0	A
26012000	Roasted iron pyrites	0	A
26020000	Manganese ores & concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight	0	A
26030000	Copper ores & concentrates	0	A
26040000	Nickel ores & concentrates	0	A
26050000	Cobalt ores & concentrates	0	A
26060000	Aluminum ores & concentrates	0	A
26070000	Lead ores & concentrates	0	A
26080000	Zinc ores & concentrates	0	A
26090000	Tin ores & concentrates	0	A
26100000	Chromium ores & concentrates	0	A
26110000	Tungsten ores & concentrates	0	A
26121000	Uranium ores & concentrates	0	A
26122000	Thorium ores & concentrates	0	A
26131000	Roasted molybdenum ores & concentrates	0	A
26139000	Molybdenum ores & concentrates (excl. roasted)	0	A
26140000	Titanium ores & concentrates	0	A
26151000	Zirconium ores & concentrates	0	A
26159010	Hydrated Tantalum/Niobium materials or enriched materials from Tantalum/Niobium ore	0	A
26159090	Niobium, tantalum & vanadium ores & concentrates, others	0	A
26161000	Silver ores & concentrates	0	A
26169000	Precious metal (excl. silver) ores & concentrates	0	A
26171010	Crude antimony (Antimony concentrates which are mineral products)	0	A
26171090	Antimony ores & concentrates, excl. crude	0	A
26179010	Cinnabar	3	A
26179090	Ores & concentrates, nes	0	A
26180010	Granulated slag mainly containing manganese (slag sand) from the manufacture of iron or steel	4	A

HS2014	Description	Base Rate	Staging Category
26180090	Granulated slag (slag sand) from the manufacture of iron or steel	4	A
26190000	Slag, dross (other than granulated slag & slag sand), scalings and other from manufacture of iron or steel	4	A
26201100	Ash & residues containing mainly hard zinc spelter	4	A
26201900	Ash & residues containing mainly zinc (excl. hard zinc spelter) & compound thereof	4	A
26202100	Leaded gasoline sludges and leaded anti-knock compound sludges	4	A
26202900	Ash & residues containing mainly lead & compound thereof, nes	4	A
26203000	Ash & residues containing mainly copper & compound thereof	4	A
26204000	Ash & residues containing mainly aluminum & compound thereof	4	A
26206000	Ash & residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compound	4	A
26209100	Ash & residues containing antimony, beryllium, cadmium, chromium or their mixture	4	A
26209910	Ash & residues containing mainly tungsten & compound thereof	4	A
26209990	Ash & residues containing metals & compound thereof, nes	4	A
26211000	Ash and residues from the incineration of municipal waste	4	A
26219000	Other slag & ash, including seaweed ash (kelp)	4	A
27011100	Anthracite, not agglomerated, whether or not pulverized	3	A
27011210	Bituminous coking coal, not agglomerated, whether or not pulverized	3	A
27011290	Other bituminous coal, other than coking coal, not agglomerated, whether or not pulverized	6	A
27011900	Coal nes, not agglomerated, whether or not pulverized	5	A
27012000	Briquettes, ovoids & similar solid fuels manufactured from coal	5	A
27021000	Lignite, not agglomerated, whether or not pulverized	3	A
27022000	Agglomerated lignite	3	A
27030000	Peat (incl. peat litter), whether or not agglomerated	5	A
27040010	Coke & semi-coke, whether or not agglomerated	5	A
27040090	Retort carbon	5	A
27050000	Coal, water, producer gas & similar gases, other than petroleum gases & gaseous hydrocarbons	5	A
27060000	Tar distilled from coal, lignite or peat & other mineral tars, whether or not dehydrated or partially distilled, incl. reconstituted tars	6	A
27071000	Benzole	6	A
27072000	Toluole	6	A
27073000	Xylole	6	A

HS2014	Description	Base Rate	Staging Category
27074000	Naphthalene	7	A
27075000	Other aromatic hydrocarbon mixtures of which $\geq 65\%$ by volume (including losses) distils at 250°C by the ASTM D86 method	7	A
27079100	Creosote oils	7	A
27079910	Phenols	7	A
27079990	Other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents	7	A
27081000	Pitch obtained from coal tar or from other mineral tars	7	A
27082000	Pitch coke obtained from coal tar or from other mineral tars	6	A
27090000	Petroleum oils & oils obtained from bituminous minerals, crude	0	A
27101210	Motor gasoline & aviation gasoline	5	A
27101220	Naphtha	6	A
27101230	Rubber solvent, paint solvent, extractive solvent	6	A
27101291	Nonene	9	A
27101299	Other light oils and preparations	9	A
27101911	Aviation kerosene	9	A
27101912	Lamp-kerosene	9	A
27101919	Kerosene distillages, nes & preparations thereof	6	A
27101922	Fuel oil No.5 to No.7 (National Code)	6	A
27101923	Diesel oil	6	A
27101929	Diesel oils & preparations thereof and other fuel oils, nes	6	A
27101991	Lubricating oils	6	A
27101992	Lubricating greases	6	A
27101993	Basic oils for lubricating oils	6	A
27101994	Liquid paraffin and heavy liquid paraffin	6	A
27101999	Heavy oils & preparations thereof, nes	6	A
27102000	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic	6	A
27109100	Waste oils, containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	6	A
27109900	Other waste oils	6	A
27111100	Natural gas, liquefied	0	A
27111200	Propane, liquefied	5	A
27111310	Liquefied butanes in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity exceeding 300 cm ³	11	A

HS2014	Description	Base Rate	Staging Category
27111390	Liquefied butanes, nes	5	A
27111400	Ethylene, propylene, butylene & butadiene, liquefied	5	A
27111910	Other liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity exceeding 300 cm ³	10	A
27111990	Liquefied petroleum gases & gaseous hydrocarbons, nes	3	A
27112100	Natural gas in gaseous state	0	A
27112900	Petroleum gases & gaseous hydrocarbons in gaseous state, nes	6	A
27121000	Petroleum jelly	8	A
27122000	Paraffin wax, containing by weight <0.75% of oil, whether or not colored	8	A
27129010	Microcrystalline petroleum wax, whether or not colored	8	A
27129090	Mineral waxes and similar products obtained by synthesis or by other processes nes, whether or not colored	8	A
27131110	Not calcined petroleum coke containing by weight less than 3% of Sulphur	3	A
27131190	Petroleum coke, not calcined	3	A
27131210	Calcined petroleum coke containing by weight less than 0.8% of sulphur	3	A
27131290	Other calcined petroleum coke	3	A
27132000	Petroleum bitumen	8	A
27139000	Other residues of petroleum oils or of oils obtained from bituminous minerals	6	A
27141000	Bituminous or oil shale & tar sands	6	A
27149010	Natural bitumen & asphalt	8	A
27149020	Emulsified asphalt	0	A
27149090	Asphaltites and asphaltic rocks	3	A
27150000	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch	8	A
27160000	Electrical energy	0	A
28011000	Chlorine	5.5	A
28012000	Iodine	5.5	A
28013010	Fluorine	5.5	A
28013020	Bromine	5.5	A
28020000	Sulphur, sublimed or precipitated; colloidal sulphur	5.5	A
28030000	Carbon (carbon blacks and other forms of carbon, nes)	5.5	A
28041000	Hydrogen	5.5	A
28042100	Argon	5.5	A
28042900	Rare gases (excl. argon)	5.5	A
28043000	Nitrogen	5.5	A
28044000	Oxygen	5.5	A

HS2014	Description	Base Rate	Staging Category
28045000	Boron; tellurium	5.5	A
28046117	Monocrystals silicon rods, diameter ≥ 30 cm, containing by weight $\geq 99.99\%$, doped for electronics	4	A
28046119	Monocrystals silicon rods, $7.5\text{cm} \leq \text{diameter} < 30\text{cm}$, containing by weight $\geq 99.99\%$, doped for electronics	4	A
28046120	Monocrystals silicon rods, diameter < 7.5 cm, containing by weight $\geq 99.99\%$, doped for electronics	4	A
28046190	Silicon nes, containing by weight $\geq 99.99\%$ of silicon	4	A
28046900	Silicon containing by weight $< 99.99\%$ of silicon	4	A
28047010	Yellow phosphorus (white phosphorus)	5.5	A
28047090	Phosphorus, nes	5.5	A
28048000	Arsenic	5.5	A
28049010	Selenium rods, doped, for electronic industry	4	A
28049090	Selenium nes	5.5	A
28051100	Sodium	5.5	A
28051200	Calcium	5.5	A
28051900	Alkali or alkaline-earth metals (excl. sodium and calcium)	5.5	A
28053011	Neodymium	5.5	A
28053012	Dysprosium	5.5	A
28053013	Terbium	5.5	A
28053014	Lanthanum	5.5	A
28053015	Cerium	5.5	A
28053016	Praseodymium	5.5	A
28053017	Yttrium	5.5	A
28053019	Rare-earth metals nes, scandium and yttrium, not intermixed or interalloyed	5.5	A
28053021	Rare-earth metals, scandium and yttrium, intermixed or interalloyed, battery quality	5.5	A
28053029	Rare-earth metals, scandium and yttrium, intermixed or interalloyed, other than battery quality	5.5	A
28054000	Mercury	5.5	A
28061000	Hydrogen chloride (hydrochloric acid)	5.5	A
28062000	Chlorosulphuric acid	5.5	A
28070000	Sulphuric acid; oleum	5.5	A
28080000	Nitric acid; sulphonitric acids	5.5	A
28091000	Diphosphorus pentoxide	1	A
28092011	Phosphoric acid, food grade	1	A
28092019	Phosphoric acid, metaphosphoric and pyrophosphoric acid	1	A
28092090	Polyphosphoric acids, nes	5.5	A
28100010	Oxides of boron	5.5	A
28100020	Boric acids	5.5	A

HS2014	Description	Base Rate	Staging Category
28111100	Hydrogen fluoride (hydrofluoric acid)	5.5	A
28111910	Hydrocyanic acid	5.5	A
28111920	Hydrogen selenide	5.5	A
28111990	Inorganic acids, nes	5.5	A
28112100	Carbon dioxide	5.5	A
28112210	Silica gel	5.5	A
28112290	Silicon dioxide	5.5	A
28112900	Inorganic oxygen compounds of non-metals, nes	5.5	A
28121010	Sulphoxide chloride	5.5	A
28121020	Phosphorus oxychloride (phosphoryl monochloride, phosphorus oxytrichloride)	5.5	A
28121030	Carbonyl dichloride (phosgene)	5.5	A
28121041	Sulfur Monochloride	5.5	A
28121042	Sulfur dichloride	5.5	A
28121043	Phosphorus trichloride	5.5	A
28121044	Arsenic trichloride	5.5	A
28121045	Phosphorus pentachloride	5.5	A
28121049	Chlorides of non-metals, nes	5.5	A
28121090	Chlorides oxides of non-metals, nes	5.5	A
28129011	Nitrogen trifluoride	5.5	A
28129019	Fluorid and oxyfluoride, nes	5.5	A
28129090	Halides and halide oxides of non-metals, nes	5.5	A
28131000	Carbon disulphide	5.5	A
28139000	Sulphides of non-metals nes; commercial phosphorus trisulphide	5.5	A
28141000	Anhydrous ammonia	5.5	A
28142000	Ammonia in aqueous solution	5.5	A
28151100	Sodium hydroxide (caustic soda), solid	10	A
28151200	Sodium hydroxide, in aqueous solution (soda lye or liquid soda)	8	A
28152000	Potassium hydroxide (caustic potash)	5.5	A
28153000	Peroxides of sodium or potassium	5.5	A
28161000	Hydroxide and peroxide of magnesium	5.5	A
28164000	Oxide, hydroxide and peroxide of strontium or of barium	5.5	A
28170010	Zinc oxide	5.5	A
28170090	Zinc peroxide	5.5	A
28181010	Brown corundum	5.5	A
28181090	Artificial corundum, whether or not chemically defined	5.5	A
28182000	Aluminium oxide, other than artificial corundum	8	A

HS2014	Description	Base Rate	Staging Category
28183000	Aluminium hydroxide	5.5	A
28191000	Chromium trioxide	5.5	A
28199000	Chromium oxides and hydroxides (excl. chromium trioxide)	5.5	A
28201000	Manganese dioxide	5.5	A
28209000	Manganese oxides (excl. manganese dioxide)	5.5	A
28211000	Iron oxides and hydroxides	5.5	A
28212000	Earth colours, containing $\geq 70\%$ by weight of combined iron evaluated as Fe ₂ O ₃	5.5	A
28220010	Cobalt tetroxide	5.5	A
28220090	Cobalt oxides and hydroxides; commercial cobalt oxides, others	5.5	A
28230000	Titanium oxides	5.5	A
28241000	Lead monoxide (litharge, massicot)	5.5	A
28249010	Red lead and orange lead	5.5	A
28249090	Other lead oxides	5.5	A
28251010	Hydrazine hydrate	5.5	A
28251020	Hydroxyamine sulfate	5.5	A
28251090	Hydrazine and hydroxylamine and their inorganic salts, nes	5.5	A
28252010	Lithium hydroxide	5.5	A
28252090	Lithium oxide	5.5	A
28253010	Divanadium pentaoxide	5.5	A
28253090	Vanadium oxides and hydroxides, nes	5.5	A
28254000	Nickel oxides and hydroxides	5.5	A
28255000	Copper oxides and hydroxides	5.5	A
28256000	Germanium oxides and zirconium dioxides	5.5	A
28257000	Molybdenum oxides and hydroxides	5.5	A
28258000	Antimony oxides	5.5	A
28259011	Tungstic acid	5.5	A
28259012	Tungsten trioxides	5.5	A
28259019	Tungsten oxides and hydroxides, nes	5.5	A
28259021	Bismuth trioxide	5.5	A
28259029	Bismuth oxides and hydroxides, nes	5.5	A
28259031	Tin dioxide	5.5	A
28259039	Tin oxides and hydroxides	5.5	A
28259041	Columbium monoxide	5.5	A
28259049	Inorganic bases, nes; metal oxides, hydroxides or peroxides, nes	5.5	A
28259090	Inorganic bases, nes; metal oxides, hydroxides or peroxides, nes	5.5	A

HS2014	Description	Base Rate	Staging Category
28261210	Anhydrous fluorides of aluminium	5.5	A
28261290	Other fluorides of aluminium	5.5	A
28261910	Fluorides of ammonium	5.5	A
28261920	Fluorides of sodium	5.5	A
28261990	Other fluorides	5.5	A
28263000	Sodium hexafluoroaluminate (synthetic cryolite)	5.5	A
28269010	fluorosilicates	5.5	A
28269090	Fluorosilicates and fluoroaluminates and complex fluorine salts, nes	5.5	A
28271010	Ammonium chloride, use as fertilizer	4	A
28271090	Ammonium chloride other than use as fertilizer	5.5	A
28272000	Calcium chloride	5.5	A
28273100	Magnesium chloride	5.5	A
28273200	Aluminium chloride	5.5	A
28273500	Chloride of nickel	5.5	A
28273910	Lithium chloride	5.5	A
28273920	Barium chloride	5.5	A
28273930	Cobalt chloride	5.5	A
28273990	Chlorides, nes	5.5	A
28274100	Chloride oxides and chloride hydroxides, of copper	5.5	A
28274910	Chloride oxides and chloride hydroxides, of Zirconium	5.5	A
28274990	Chloride oxides and chloride hydroxides (excl. of copper or Zirconium)	5.5	A
28275100	Bromides of sodium or of potassium	5.5	A
28275900	Bromides and bromide oxides (excl. of sodium and of potassium)	5.5	A
28276000	Iodides and iodide oxides	5.5	A
28281000	Commercial calcium hypochlorite and other calcium hypochlorites	12	A
28289000	Hypochlorites (excl. of calcium) and chlorites; hypobromites	5.5	A
28291100	Sodium chlorates	12	A
28291910	Potassium chlorates	5.5	A
28291990	Chlorates other than of sodium or of potassium	5.5	A
28299000	Perchlorates; bromates and perbromates; iodates and periodates	5.5	A
28301010	Sodium sulphide	5.5	A
28301090	Sodium sulphides, nes	5.5	A
28309020	Antimony sulphide	5.5	A
28309030	Cobalt sulphide	5.5	A
28309090	Sulphides and polysulphides, nes	5.5	A

HS2014	Description	Base Rate	Staging Category
28311010	Dithionites	5.5	A
28311020	Dithionites and sulphonylates of sodium	5.5	A
28319000	Dithionites and sulphonylates (excl. of sodium)	5.5	A
28321000	Sodium sulphites	5.5	A
28322000	Sulphites (excl. sodium)	5.5	A
28323000	Thiosulphates	5.5	A
28331100	Disodium sulphate	5.5	A
28331900	Sodium sulphates (excl. disodium sulphate)	5.5	A
28332100	Sulphates of magnesium	5.5	A
28332200	Sulphates of aluminium	5.5	A
28332400	Sulphates of nickel	5.5	A
28332500	Sulphates of copper	5.5	A
28332700	Sulphates of barium	5.5	A
28332910	Ferrous sulphate	5.5	A
28332920	Sulphates of chromium	5.5	A
28332930	Sulphates of zinc	5.5	A
28332990	Other sulphates, nes	5.5	A
28333010	Potassium aluminium sulphate	5.5	A
28333090	Alums, nes	5.5	A
28334000	Peroxosulphates (persulphates)	5.5	A
28341000	Nitrites	5.5	A
28342110	Nitrates of potassium, use as fertilizer	4	A
28342190	Nitrates of potassium other than use as fertilizer	5.5	A
28342910	Nitrates of cobalt	5.5	A
28342990	Nitrates, nes	5.5	A
28351000	Phosphinates (hypophosphites) and phosphonates (phosphates)	5.5	A
28352200	Phosphates, of mono- or disodium	5.5	A
28352400	Phosphates of potassium	5.5	A
28352510	Calcium hydrogenorthophosphate ("dicalcium phosphate"), feed grade	5.5	A
28352520	Calcium hydrogenorthophosphate ("dicalcium phosphate"), food grade	5.5	A
28352590	Other Calcium hydrogenorthophosphate ("dicalcium phosphate")	5.5	A
28352600	Phosphates of calcium, nes	5.5	A
28352910	Phosphates, of trisodium	5.5	A
28352990	Other phosphates	5.5	A
28353110	Sodium triphosphate (sodium tripolyphosphate), food grade	5.5	A
28353190	Other Sodium triphosphate (sodium tripolyphosphate)	5.5	A

HS2014	Description	Base Rate	Staging Category
28353911	Sodium Hexametaphosphate, food grade	5.5	A
28353919	Other Sodium Hexametaphosphate	5.5	A
28353990	Polyphosphates, nes	5.5	A
28362000	Disodium carbonate	5.5	A
28363000	Sodium hydrogencarbonate (sodium bicarbonate)	5.5	A
28364000	Potassium carbonates	5.5	A
28365000	Calcium carbonate	5.5	A
28366000	Barium carbonate	5.5	A
28369100	Lithium carbonates	5.5	A
28369200	Strontium carbonate	5.5	A
28369910	Magnesium carbonate	5.5	A
28369930	Cobalt carbonate	5.5	A
28369940	Commercial ammonium carbonate and other ammonium carbonates	5.5	A
28369950	Zirconium carbonate	5.5	A
28369990	Carbonates, nes; peroxocarbonates	5.5	A
28371110	Sodium cyanide	5.5	A
28371120	Sodium cyanide oxide	5.5	A
28371910	Potassium cyanide	5.5	A
28371990	Cyanides and cyanide oxides, nes	5.5	A
28372000	Complex cyanides	5.5	A
28391100	Sodium metasilicates	5.5	A
28391910	Sodium metasilicates	5.5	A
28391990	Silicates of sodium (excl. metasilicates); commercial sodium silicates	5.5	A
28399000	Silicates (excl. of sodium and of potassium); commercial alkali metal silicates (excl. of sodium and of potassium)	5.5	A
28401100	Anhydrous disodium tetraborate (refined borax)	5.5	A
28401900	Disodium tetraborate, other than anhydrous	5.5	A
28402000	Other borates, nes	5.5	A
28403000	Peroxoborates (perborates)	5.5	A
28413000	Sodium dichromate	5.5	A
28415000	Chromates and dichromates, nes; peroxochromates	5.5	A
28416100	Potassium permanganate	5.5	A
28416910	Lithium manganate	5.5	A
28416990	Manganites, manganates and permanganates (other than potassium permanganate)	5.5	A
28417010	Ammonium molybdates	5.5	A
28417090	Molybdates other than of ammonium	5.5	A
28418010	Ammonium paratungstate	5.5	A

HS2014	Description	Base Rate	Staging Category
28418020	Sodium tungstate	5.5	A
28418030	Calcium tungstate	5.5	A
28418040	Ammonium metatungstates	5.5	A
28418090	Tungstates, nes	5.5	A
28419000	Salts of oxometallic or peroxometallic acids, nes	5.5	A
28421000	Double or complex silicates (incl. aluminosilicates whether or not chemically defined)	5.5	A
28429011	Sodium sulfocyanate	5.5	A
28429019	Fulminates, cyanates and thiocyanates	5.5	A
28429020	Cadmium telluride	5.5	A
28429030	Lithium nickel cobalt manganese oxide	5.5	A
28429040	Lithium iron phosphate	5.5	A
28429050	Selenate and selenite	5.5	A
28429090	Other salts of inorganic acids or peroxyacids, other than azides	5.5	A
28431000	Colloidal precious metals	5.5	A
28432100	Silver nitrate	5.5	A
28432900	Silver compounds (excl. silver nitrate), whether or not chemically defined	5.5	A
28433000	Gold compounds, whether or not chemically defined	5.5	A
28439000	Precious metal compounds, nes, whether or not chemically defined; and amalgams of precious metals	5.5	A
28441000	Natural uranium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing natural uranium or natural uranium compounds	5.5	A
28442000	Enriched uranium in U235 and plutonium and their compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products	5.5	A
28443000	Depleted uranium in U235 and thorium and their compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products	5.5	A
28444010	Radium and its salts; alloys, dispersions (including cermet), ceramic products and mixtures containing radium and its salts or compounds of these products	4	A
28444020	Radioactive cobalt and its salts; alloys, dispersions (including cermet), ceramic products and mixtures containing radioactive cobalt and its salts or compounds of these products	4	A
28444090	Radioactive elements and isotopes and their compounds, nes; alloys, dispersions (including cermet), ceramic products and mixtures containing these radioactive elements, isotopes or their compounds or compounds of these products; radioactive residues	5.5	A
28445000	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	5.5	A

HS2014	Description	Base Rate	Staging Category
28451000	Heavy water (deuterium oxide)	5.5	A
28459000	Isotopes and their inorganic or organic compounds, nes, whether or not chemically defined	5.5	A
28461010	Cerium oxide	5.5	A
28461020	Cerium hydroxide	5.5	A
28461030	Cerium carbonate	5.5	A
28461090	Cerium compounds, nes	5.5	A
28469011	Yttrium oxide	5.5	A
28469012	Lanthanum oxide	5.5	A
28469013	Neodymium oxide	5.5	A
28469014	Europium oxide	5.5	A
28469015	Dysprosium oxide	5.5	A
28469016	Terbium oxide	5.5	A
28469017	Praseodymium oxide	5.5	A
28469019	Rare-earth oxides, nes	5.5	A
28469021	Terbium chlorinates	5.5	A
28469022	Dysprosium chlorinates	5.5	A
28469023	Lanthanum chlorinates	5.5	A
28469024	Neodymium chlorinates	5.5	A
28469025	Praseodymium chlorinates	5.5	A
28469026	Yttrium chlorinates	5.5	A
28469028	Rare-earth chlorinates other than of cerium, mixed	5.5	A
28469029	Rare-earth chlorinates other than of cerium, unmixed	5.5	A
28469031	Terbium fluorides	5.5	A
28469032	Dysprosium fluorides	5.5	A
28469033	Lanthanum fluorides	5.5	A
28469034	Neodymium fluorides	5.5	A
28469035	Praseodymium fluorides	5.5	A
28469036	Yttrium fluorides	5.5	A
28469039	Rare-earth fluorides, nes	5.5	A
28469041	Lanthanum carbonates	5.5	A
28469042	Terbium carbonates	5.5	A
28469043	Dysprosium carbonates	5.5	A
28469044	Neodymium carbonates	5.5	A
28469045	Praseodymium carbonates	5.5	A
28469046	Yttrium carbonates	5.5	A
28469048	Rare-earth carbonates other than of cerium, mixed	5.5	A
28469049	Rare-earth carbonates other than of cerium, unmixed	5.5	A

HS2014	Description	Base Rate	Staging Category
28469091	Compounds of Lanthanum	5.5	A
28469092	Compounds of Neodymium	5.5	A
28469093	Compounds of Terbium	5.5	A
28469094	Compounds of Dysprosium	5.5	A
28469095	Compounds of Praseodymium	5.5	A
28469096	Compounds of Yttrium	5.5	A
28469099	Compounds of rare-earth, yttrium or scandium, nes	5.5	A
28470000	Hydrogen peroxide, whether or not solidified with urea	5.5	A
28480000	Phosphides, whether or not chemically defined, excl. ferrophosphorous	5.5	A
28491000	Carbides of calcium, whether or not chemically defined	5.5	A
28492000	Carbides of silicon, whether or not chemically defined	5.5	A
28499010	Carbides of boron, whether or not chemically defined	5.5	A
28499020	Carbides of tungsten, whether or not chemically defined	5.5	A
28499090	Carbides, nes, whether or not chemically defined	5.5	A
28500011	Manganese nitride	5.5	A
28500019	Other nitrides	5.5	A
28500090	Hydrides, azides, silicides and borides, whether or not chemically defined	5.5	A
28521000	Compounds, inorganic or organic, of mercury, excluding amalgams	5.5	A
28529000	Inorganic or organic compounds of mercury, chemically defined, excluding amalgams	5.5	A
28530010	Distilled water for human consumption	5.5	A
28530020	Chlorocyanogen, cyanogen chloride	5.5	A
28530030	Nickel cobalt manganese composite hydrogenoxide	6.5	A
28530090	Other inorganic compounds; liquid air; compressed air; amalgams, other than amalgams of precious metals	5.5	A
29011000	Acyclic hydrocarbons, saturated	2	A
29012100	Ethylene	2	A
29012200	Propene (propylene)	2	A
29012310	1-butene	2	A
29012320	2-butene	2	A
29012330	2-methyl-propene	2	A
29012410	Buta-1, 3-diene	2	A
29012420	isoprene	2	A
29012910	Isopentene	2	A
29012920	Acetylene	2	A
29012990	Unsaturated acyclic hydrocarbons, nes	2	A
29021100	Cyclohexane	2	A
29021910	Pinene	2	A

HS2014	Description	Base Rate	Staging Category
29021920	4-alkyl-4'alkyl-bicyclohexyl	2	A
29021990	Cyclanes, cyclenes and cycloterpenes (other than cyclohexane or Pinene)	2	A
29022000	Benzene	2	A
29023000	Toluene	2	A
29024100	o-Xylene	2	A
29024200	m-Xylene	2	A
29024300	p-Xylene	2	A
29024400	Mixed xylene isomers	2	A
29025000	Styrene	2	A
29026000	Ethylbenzene	2	A
29027000	Cumene	2	A
29029010	Tetrahydronaphthalene (tetralin)	2	A
29029020	Refined naphthalene	2	A
29029030	Dodecylbenzene	2	A
29029040	4- (4'-alkylcyclohexyl)cyclohexylethene	2	A
29029090	Cyclic hydrocarbons, nes	2	A
29031100	Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	5.5	A
29031200	Dichloromethane (methylene chloride)	8	A
29031300	Chloroform (trichloromethane)	10	A
29031400	Carbon tetrachloride	8	A
29031500	1, 2-Dichloroethane (ethylene dichloride)	5.5	A
29031910	1, 1, 1-Trichloroethane (methyl chloroform)	8	A
29031990	Saturated chlorinated derivatives of acyclic hydrocarbons, nes	5.5	A
29032100	Vinyl chloride (chloroethylene)	5.5	A
29032200	Trichloroethylene	8	A
29032300	Tetrachloroethylene (perchloroethylene)	5.5	A
29032910	3-Chloropropene	5.5	A
29032990	Unsaturated chlorinated derivatives of acyclic hydrocarbons, nes	5.5	A
29033100	Ethylene dibromide (ISO)	5.5	A
29033910	Perfluoroisobutylene (isobutyleneoctafluoride)	5.5	A
29033990	Other fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons	5.5	A
29037100	Chlorodifluoromethane	5.5	A
29037200	Dichlorotrifluoroethanes	5.5	A
29037300	Dichlorofluoroethanes	5.5	A
29037400	Chlorodifluoroethanes	5.5	A
29037500	Dichloropentafluoropropanes	5.5	A

HS2014	Description	Base Rate	Staging Category
29037600	Bromochlorodifluoromethane, bromotrifluoromethane, dibromotetrafluoroethanes	5.5	A
29037710	Trichlorofluoromethane	5.5	A
29037720	Chloroheptafluoropropanes	5.5	A
29037790	Derivatives perhalogenated of acyclic hydrocarbon only with fluorine and chlorine, nes	5.5	A
29037800	Perhalogenated derivatives of acyclic hydrocarbon, nes	5.5	A
29037910	Methane, ethane and propane halogenated derivatives only with fluorine and chlorine, nes	5.5	A
29037990	Halogenated derivatives of acyclic hydrocarbon containing two or more different halogens, nes	5.5	A
29038100	1, 2, 3, 4, 5, 6-Hexachlorocyclohexane	5.5	A
29038200	Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	5.5	A
29038900	Halogenated derivatives of cyclanic, cyclenic, cycloterpenic hydrocarbons nes	5.5	A
29039110	o-Dichlorobenzene	5.5	A
29039190	Chlorobenzene and p-dichlorobenzene	5.5	A
29039200	Hexachlorobenzene and DDT (1, 1, 1-trichloro-2, 2-bis (p-chlorophenyl)ethane)	5.5	A
29039910	p-Chlorotoluene	5.5	A
29039920	3, 4-Dichlorotrifluorotoluene	5.5	A
29039930	4- (4'-alkylphenyl)-1- (4'-alkylphenyl)-2-fluorobenzene	5.5	A
29039990	Halogenated derivatives of aromatic hydrocarbons, nes	5.5	A
29041000	Derivatives containing only sulpho groups, their salt and ethyl esters	5.5	A
29042010	Nitrobenzene	5.5	A
29042020	Nitrotoluene	5.5	A
29042030	Dinitrotoluene	5.5	A
29042040	Trinitrotoluene (TNT)	5.5	A
29042090	Derivatives containing only nitro or nitroso groups, nes	5.5	A
29049011	o-nitrochlorobenzene	5.5	A
29049012	m-nitrochlorobenzene	5.5	A
29049013	Nitrochlorobenzene	5.5	A
29049020	Dinitrochlorobenzene	5.5	A
29049030	Trichloronitromethane (chloropicrin, nitrochloroform)	5.5	A
29049090	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, nes, whether or not halogenated	5.5	A
29051100	Methanol (methyl alcohol)	5.5	A
29051210	Propan-1-ol (propyl alcohol)	5.5	A
29051220	Propan-2-ol (isopropyl alcohol)	5.5	A
29051300	Butan-1-ol (n-butyl alcohol)	5.5	A
29051410	Iso-butyl alcohol	5.5	A

HS2014	Description	Base Rate	Staging Category
29051420	Sec-butyl alcohol	5.5	A
29051430	Tret-butyl alcohol	5.5	A
29051610	n-octyl alcohol	5.5	A
29051690	Other octanols	5.5	A
29051700	Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	7	A
29051910	3, 3-Dimethyl-2-butanol (pinacolyl alcohol)	5.5	A
29051990	Saturated monohydric alcohols, nes	5.5	A
29052210	Geraniol, nerol (cis-3, 7-Dimethyl-2, 6-octadien-1-ol)	5.5	A
29052220	Citronellol (3, 7-Dimethyl-6-octen-1-ol)	5.5	A
29052230	Linalool	5.5	A
29052290	Acyclic terpene alcohols, nes	5.5	A
29052900	Unsaturated monohydric alcohols, nes	5.5	A
29053100	Ethylene glycol (ethanediol)	5.5	A
29053200	Propylene glycol (propane-1, 2-diol)	5.5	A
29053910	2, 5-dimethyl hexandiol	4	A
29053990	Diols, nes	5.5	A
29054100	2-Ethyl-2- (hydroxymethyl)propane-1, 3-diol (trimethylolpropane)	5.5	A
29054200	Pentaerythritol	5.5	A
29054300	Mannitol	8	A
29054400	D-glucitol (sorbitol)	14	A
29054500	Glycerol	14	A
29054910	xylitol	5.5	A
29054990	Polyhydric alcohols, nes	5.5	A
29055100	Ethchlorvynol (INN)	5.5	A
29055900	Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols, excl. ethchlorvynol	5.5	A
29061100	Menthol, and its halogenated, sulphonated, nitrated or nitrosated derivatives	5	A
29061200	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols, and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.5	A
29061310	Sterols, and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.5	A
29061320	Inositols, and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.5	A
29061910	Terpineols	5.5	A
29061990	Other cyclanic, cyclenic or cycloterpenic	5.5	A
29062100	Benzyl alcohol, and its halogenated, sulphonated, nitrated or nitrosated derivatives	5	A
29062910	2-Phenyl ethyl alcohol	5.5	A
29062990	Aromatic alcohols nes, and their halogenated, sulphonated,	5.5	A

HS2014	Description	Base Rate	Staging Category
	nitrated or nitrosated derivatives		
29071110	Phenol	5.5	A
29071190	Salts of phenol	5.5	A
29071211	m-Cresols	5.5	A
29071212	o-Cresols	5.5	A
29071219	p-Cresols	5.5	A
29071290	Salts of cresol	5.5	A
29071310	Nonylphenol, its isomers; salts thereof	5.5	A
29071390	Octylphenol, its isomers; salts thereof	5.5	A
29071510	2-Naphthols (β - naphthols)	5.5	A
29071590	Naphthols and their salts, nes	5.5	A
29071910	o-Sec-butyl phenol, o-isopropyl phenol	4	A
29071990	Monophenols and their salts, nes	5.5	A
29072100	m-Dihydroxybenzene (resorcinol) and its salts	5.5	A
29072210	p- Dihydroxybenzene (hydroquinone)	5.5	A
29072290	Salts of hydroquinone	5.5	A
29072300	4, 4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	5.5	A
29072910	o- Dihydroxybenzene (catechol, pyrocatechol)	4	A
29072990	Polyphenols, nes; phenol-alcohols	5.5	A
29081100	Pentachlorophenol (ISO)	5.5	A
29081910	p-Chlorphenol	4	A
29081990	Other derivatives containing only halogen substituents and their salts	5.5	A
29089100	Dinoseb (ISO) and its salts	5.5	A
29089200	4, 6-Dinitro-o-cresol (DNOC (ISO)) and its salts	5.5	A
29089910	p-Nitrophenol, sodium p-ni-tro-phenolate	5.5	A
29089990	Other halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenolalcohols	5.5	A
29091100	Diethyl ether	5.5	A
29091910	Methyl ether	5.5	A
29091990	Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives, nes	5.5	A
29092000	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.5	A
29093010	1-alkoxy-4- (4-vinylcyclohexyl)-2, 3-difluoro benzene	5.5	A
29093090	Aromatic ethers and their halogenated sulphonated, nitrated or nitrosated derivatives	5.5	A
29094100	2, 2'-Oxydiethanol (diethylene glycol, digol)	5.5	A
29094300	Monobutyl ethers of ethylene glycol or of diethylene glycol	5.5	A
29094400	Other monoalkyl ethers of ethylene glycol or diethylene	5.5	A

HS2014	Description	Base Rate	Staging Category
	glycol, nes		
29094910	m-Phenoxybenzalcohol	4	A
29094990	Ether-alcohols and their halogenatd, sulphonated, nitrated or nitrosated derivatives, nes	5.5	A
29095000	Ether-phenols, ether-alcohol-phenols and their halogenatd, sulphonated, nitrated or nitrosated derivatives	5.5	A
29096000	Alcohol peroxides, ether peroxides and ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.5	A
29101000	Oxirane (ethylene oxide)	5.5	A
29102000	Methyloxirane (propylene oxide)	5.5	A
29103000	1-Chloro-2, 3-epoxypropane (epichlorohydrin)	5.5	A
29104000	Dieldrin (ISO, INN)	5.5	A
29109000	Epoxides, epoxyalcohols, epoxyphenols and their epoxyethers, with a three-membered ring and their halogenatd, sulphonated, nitrated or nitrosated derivatives, nes	5.5	A
29110000	Acetals and hemiacetals, whether or not with other oxygen function and their halogenated., sulphonated, nitrated or nitrosated derivatives	5.5	A
29121100	Methanal (formaldehyde)	5.5	A
29121200	Ethanal (acetaldehyde)	5.5	A
29121900	Acyclic aldehydes, without other oxygen function, nes	5.5	A
29122100	Benzaldehyde	5.5	A
29122910	Lillial (p-tert-butyl- α -methyl-oxocinn amaldehyde)	5.5	A
29122990	Cyclic aldehydes, without other oxygen function, nes	5.5	A
29124100	Vanillin (4-hydroxy-3-methoxybenzaldehyde)	5.5	A
29124200	Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	5.5	A
29124910	Aldehyde-alcohols	5.5	A
29124990	Aldehyde-ethers, aldehyde phenols and aldehydes with other oxygen function, nes	5.5	A
29125000	Cyclic polymers of aldehydes	5.5	A
29126000	Paraformaldehyde	5.5	A
29130000	Halogenatd, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12	5.5	A
29141100	Acetone	5.5	A
29141200	Butanone (methyl ethyl ketone)	5.5	A
29141300	4-Methylpentan-2-pentanone (isobutyl methyl ketone)	5.5	A
29141900	Acyclic ketones without other oxygen function, nes	5.5	A
29142200	Cyclohexanone and methylcyclohexanones	5.5	A
29142300	Ionones and methylionones	5.5	A
29142910	Camphor	5.5	A
29142990	Cyclanic, cyclenic or cycloterpenic ketones, without other oxygen function, nes	5.5	A

HS2014	Description	Base Rate	Staging Category
29143100	Propiophenone (phenyl-2-propanone)	5.5	A
29143910	Acetophenone	4	A
29143990	Aromatic ketones without other oxygen function, nes	5.5	A
29144000	Ketone-alcohols and ketone-aldehydes	5.5	A
29145011	Raspberry ketone	5.5	A
29145019	Other Ketene-alcohols	5.5	A
29145020	2-hydroxy-4-methoxybenzophenone	5.5	A
29145090	Ketones-alcohols and ketones with other oxygen function	5.5	A
29146100	Anthraquinone	5.5	A
29146910	Coenzyme Q	5.5	A
29146990	Quinones (excl. anthraquinone)	5.5	A
29147000	Halogenated sulphonated, nitrated or nitrosated derivatives of ketones and quinones	5.5	A
29151100	Formic acid	5.5	A
29151200	Salts of formic acid	5.5	A
29151300	Esters of formic acid	5.5	A
29152111	Acetic acid, food grade	5.5	A
29152119	Other acetic acid, glacial	5.5	A
29152190	Acetic acid, (other than glacial)	5.5	A
29152400	Acetic anhydride	5.5	A
29152910	Sodium acetate	5.5	A
29152990	Acetic acid salts, other than sodium acetate	5.5	A
29153100	Ethyl acetate	5.5	A
29153200	Vinyl acetate	5.5	A
29153300	n-Butyl acetate	5.5	A
29153600	Dinoseb (ISO) acetate	5.5	A
29153900	Esters of acetic acids, nes	5.5	A
29154000	Mono-, di- or trichloroacetic acids, their salts and esters	5.5	A
29155010	Propionic acid	5.5	A
29155090	Salts and esters of propionic acid	5.5	A
29156000	Butyric acids, valeric acids, their salts and esters	5.5	A
29157010	Stearic acid	7	A
29157090	Palmitic acid, its salts and esters; salts and esters of stearic acid	5.5	A
29159000	Saturated acyclic monocarboxylic acids and their halogenated, sulphonated, nitrated or nitrosated derivatives, nes	5.5	A
29161100	Acrylic acid and its salts	6.5	A
29161210	Methacrylate	6.5	A
29161220	Ethyl Acrylate	6.5	A

HS2014	Description	Base Rate	Staging Category
29161230	N-Butyl Acrylate	6.5	A
29161240	2-Ethylhexyl acrylate	6.5	A
29161290	Esters of acrylic acid	6.5	A
29161300	Methacrylic acid and its salts	6.5	A
29161400	Esters of methacrylic acid	6.5	A
29161500	Oleic, linoleic or linolenic acids, their salts and esters	6.5	A
29161600	Binapacry (ISO)	6.5	A
29161900	Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives, nes	6.5	A
29162010	Dibromochrysanthemic acid, DV-chrysanthemic acid monomethyl ester	4	A
29162090	Cyclanic, cyclenic, cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives, nes	6.5	A
29163100	Benzoic acid, its salts and esters	6.5	A
29163200	Benzoyl peroxide and benzoyl chloride	6.5	A
29163400	Phenylacetic acid and its salts	6.5	A
29163910	m-methylbenzoic acid	6.5	A
29163920	Brufen (ibuprofen)	6.5	A
29163990	Aromatic monocarboxylic acids, etc, their anhydrides, halides, peroxides, peroxyacids and their derivatives, nes	6.5	A
29171110	Oxalic acid	6.5	A
29171120	Cobalt oxalate	9	A
29171190	Oxalic acid salts and esters, nes	6.5	A
29171200	Adipic acid, its salts and esters	6.5	A
29171310	Sebacic acid, their salts and esters	6.5	A
29171390	Azelaic acid, their salts and esters	6.5	A
29171400	Maleic anhydride	6.5	A
29171900	Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives, nes	6.5	A
29172010	Tetrahydro benzonc anhydride	4	A
29172090	Cyclanic, cyclenic, cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives, nes	6.5	A
29173200	Dioctyl orthophthalates	6.5	A
29173300	Dinonyl or didecyl orthophthalates	6.5	A
29173410	Dibutyl orthophthalates	6.5	A
29173490	Other esters of orthophthalic	6.5	A
29173500	Phthalic anhydride	6.5	A
29173611	Pure terephthalic acid	6.5	A
29173619	Other terephthalic acid	6.5	A

HS2014	Description	Base Rate	Staging Category
29173690	Terephthalic acid salts	6.5	A
29173700	Dimethyl terephthalate	6.5	A
29173910	Isophthalic acid	6.5	A
29173990	Other aromatic polycarboxylic acids (including their anhydrides, halides, peroxides, peroxyacids and their derivatives)	6.5	A
29181100	Lactic acid, its salts and esters	6.5	A
29181200	Tartaric acid	6.5	A
29181300	Salts and esters of tartaric acid	6.5	A
29181400	Citric acid	6.5	A
29181500	Salts and esters of citric acid	6.5	A
29181600	Gluconic acid, its salts and esters	6.5	A
29181800	Chlorobenzilate (ISO)	6.5	A
29181910	2, 2-Diphenyl-2-hydroxyacetic acid	6.5	A
29181990	Carboxylic acids with alcohol function, no oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	6.5	A
29182110	Salicylic acid and sodium salicylate	6.5	A
29182190	Salicylic acid salts, nes	6.5	A
29182210	O-Acetylsalicylic acid	6	A
29182290	O-Acetylsalicylic acid salts and esters	6.5	A
29182300	Other esters of salicylic acid and their salts	6.5	A
29182900	Carboxylic acids and with phenol function, no oxygen function, anhydrides, halides, peroxides, peroxyacids and their derivatives, nes	6.5	A
29183000	Carboxylic acids with aldehyde, ketone without oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives, nes	6.5	A
29189100	2, 4, 5-T (ISO) (2, 4, 5-trichlorophenoxyacetic acid), its salts and esters	6.5	A
29189900	Other carboxylic acids with other additional oxygen function and their anhydrides, halides, peroxides, and derivatives	6.5	A
29191000	Tris (2, 3-dibromopropyl) phosphate	6.5	A
29199000	Other phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives	6.5	A
29201100	Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	6.5	A
29201900	Other thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	6.5	A
29209011	Trimethyl phosphite	6.5	A
29209012	Triethyl phosphite	6.5	A
29209013	Dimethyl phosphite	6.5	A

HS2014	Description	Base Rate	Staging Category
29209014	Diethyl phosphite	6.5	A
29209019	Other phosphite, nes	6.5	A
29209090	Esters of other inorganic acids (excl. esters of hydrogen halides), their salts and their halogenatd, sulphonated, nitrated, nitrosated derivatives, nes	6.5	A
29211100	Methylamine, di- or trimethylamine and their salts	6.5	A
29211910	Di-n-propylamines	4	A
29211920	Isopropylamine	6.5	A
29211930	N, N-Bis (2-chloroethyl) ethylamine	6.5	A
29211940	N, N-Bis (2-chloroethyl) methylamine	6.5	A
29211950	Tri- (2-chloroethyl) amine	6.5	A
29211960	N, N-Dialkyl (Me, Et, n-Pr or i-Pr) aminoethyl-2-chloride and corresponding protonated salts	6.5	A
29211990	Acyclic monoamines and their derivatives, nes; salts thereof	6.5	A
29212110	Ethylenediamine	6.5	A
29212190	Ethylenediamine salts	6.5	A
29212210	Nylon-66 salt	6.5	A
29212290	Hexamethylenediamine and its salts, nes	6.5	A
29212900	Acyclic polyamines and their derivatives, nes; salts thereof	6.5	A
29213000	Cyclanic cyclenic or cycloterpenic mono- or polyamines, their derivatives; salts thereof	6.5	A
29214110	Aniline	6.5	A
29214190	Aniline salts	6.5	A
29214200	Aniline derivatives and their salts	6.5	A
29214300	Toluidines and their derivatives; salts thereof	6.5	A
29214400	Diphenylamine and its derivatives; salts thereof	6.5	A
29214500	1-Naphthylamine, 2-naphthylamine and their derivatives; salts thereof	6.5	A
29214600	Amfetamine (INN), benzfetamine (INN), dexametamine (INN), etilametamine (INN), fencamfetamine (INN), lefetamine (INN), levametamine (INN), mafenorex (INN) and phentermine (INN); salts thereof	6.5	A
29214910	P-isopropyl-aniline	4	A
29214920	Dimethylaniline	6.5	A
29214930	2, 6-methyl ethyl aniline	4	A
29214940	2, 6-Diethylaniline	6.5	A
29214990	Aromatic monoamines and their derivatives, nes; salts thereof	6.5	A
29215110	o-Phenylenediamine	4	A
29215190	m-, p-Phenylenediamine, diaminotoluenes, their derivatives; salts thereof	6.5	A
29215900	Aromatic polyamines and their derivatives, nes; salts thereof	6.5	A

HS2014	Description	Base Rate	Staging Category
29221100	Other monoethanolamine and its salts	6.5	A
29221200	Diethanolamine and its salts	6.5	A
29221310	Triethanolamine	6.5	A
29221320	Salts of triethanolamine	6.5	A
29221400	Dextropropoxyphene and its salts	6.5	A
29221910	Ethlaminoethy butanol	6.5	A
29221921	N, N-Dimethylaminoethanol and corresponding protonated salts	6.5	A
29221922	N, N-Diethylaminoethanol and corresponding protonated salts	6.5	A
29221929	Other N, N-Dialkyl (Me, Et, n-Pr or i-Pr) aminoethane-2-ols and corresponding protonated salts	6.5	A
29221930	Ethyldiethaolamine	6.5	A
29221940	Methyldiethaolamine	6.5	A
29221950	Iumefantrine	6.5	A
29221990	Amino-alcohols, ethers and esters, other than those containing more than one kind of oxygen function; salts thereof, nes	6.5	A
29222100	Aminohydroxynaphthalenesulphonic acids and their salts	6.5	A
29222910	Anisidine, dianisidine, phenetidine and their salts	6.5	A
29222990	Other amino-naphthols and aminophenols, other than those containing more than one kind of oxygen function, their ethers and esters, salts, nes	6.5	A
29223100	Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	6.5	A
29223910	4-methyl-methcathinone	6.5	A
29223990	Amino-aldehydes, ketones quinones, other than those containing more than one kind of oxygen function; salts thereof, nes	6.5	A
29224110	Lysine	5	A
29224190	Lysine esters and salts	6	A
29224210	Glutamic acid	10	A
29224220	Sodium glutamate	10	A
29224290	Glutamic acid salts, other than sodium glutamate, nes	6.5	A
29224310	Anthranilic acid	6.5	A
29224390	Salts of anthranilic acid	6.5	A
29224400	Tilidine (INN) and its salts	6.5	A
29224911	Tranexamic acid	6.5	A
29224919	Amino-acids	6.5	A
29224991	Procaine	6	A
29224999	Amino-acids and their esters, other than those containing more than one kind of oxygen function; salts thereof, nes	6.5	A
29225010	Potassium- ((3-ethoxy-1-methyl-3-oxopropyl-1-enyl)amino)	6.5	A

HS2014	Description	Base Rate	Staging Category
	(4-hydroxyphenyl) acetate		
29225020	Ractopamine; Ractopamine hydrochloride	6.5	A
29225090	Amino-alcohol, acid-phenols; amino-compounds with oxygen function, nes	6.5	A
29231000	Choline and its salts	6.5	A
29232000	Lecithins and other phosphoaminolipids	6.5	A
29239000	Quaternary ammonium salts and hydroxides, nes	6.5	A
29241100	Meprobamate (INN)	6.5	A
29241200	Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	6.5	A
29241910	N, N-dimethylformamide	6.5	A
29241990	Acyclic amides (incl. acyclic carbamates) and their derivatives; salts thereof, others	6.5	A
29242100	Ureines and their derivatives; salts thereof	6.5	A
29242300	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	6.5	A
29242400	Ethinamate (INN)	6.5	A
29242910	Phenacetin	6	A
29242920	p-Acetaminophenol	6	A
29242930	Aspartame	6.5	A
29242990	Cyclic amides (incl. cyclic carbamates) and their derivatives; salts thereof, nes	6.5	A
29251100	Saccharin and its salts	9	E
29251200	Glutethimide (INN)	6.5	A
29251900	Imides and their derivatives; salts thereof (excl. saccharin)	6.5	A
29252100	Chlordimeform (ISO)	6.5	A
29252900	Other imines and their derivatives; salts thereof	6.5	A
29261000	Acrylonitrile	6.5	A
29262000	1-Cyanoguanidine (dicyanidiamide)	6.5	A
29263000	Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4, 4-diphenylbutane)	6.5	A
29269010	p-chlorobenzyl cyanide	4	A
29269020	m-Phthalonitrile	6.5	A
29269090	Nitrile-function compounds, nes	6.5	A
29270000	Diazo-, azo- or azoxy-compounds	6.5	A
29280000	Organic derivatives of hydrazine or of hydroxylamine	6.5	A
29291010	Toluene diisocyanate	6.5	A
29291020	o-Xylene diisocyanate	6.5	A
29291030	Diphenylmethane diisocyanate	6.5	A
29291040	Hexamethelene diisocyanate	6.5	A
29291090	Isocyanates, nes	6.5	A

HS2014	Description	Base Rate	Staging Category
29299010	Sodium cyclamate	9	A
29299020	N, N-Dialkyl (Me, Et, n-Pr or I-Pr) phosphoramidic dihalides	6.5	A
29299030	Dialkyl (Me, Et, n-Pr or I-Pr) N, N-dialkyl (Me, Et, n-Pr or I-Pr)-phosphoramidates	6.5	A
29299040	Acephate	6.5	A
29299090	Compounds with other nitrogen function, nes	6.5	A
29302000	Thiocarbamates and dithiocarbamates	6.5	A
29303000	Thiuram mono-, di- or tetrasulphides	6.5	A
29304000	Methionine	6.5	A
29305000	Captafol (ISO) and methamidophos (ISO)	6.5	A
29309010	Cystine	6.5	A
29309020	Dithiocarbonates (xanthates)	6.5	A
29309090	Organo-sulphur compounds, nes	6.5	A
29311000	Tetramethyl lead and tetraethyl lead	6.5	A
29312000	Tributyltin compounds	6.5	A
29319011	N- (Phosphonomethyl) iminodiaceticacid	6.5	A
29319019	Organo-inorganic compounds, nes	6.5	A
29319090	Organo-inorganic compounds, nes	6.5	A
29321100	Tetrahydrofuran	6	A
29321200	2-Furaldehyde (furfuraldehyde)	6	A
29321300	Furfuryl alcohol and tetrahydrofurfuryl alcohol	6	A
29321900	Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure, nes	6.5	A
29322010	Coumarin, methylcoumarins and ethylcoumarins	6.5	A
29322090	Lactones, nes	6.5	A
29329100	Isosafrole	6.5	A
29329200	1- (1, 3-Benzodioxol-5-yl)-propane -2-one	6.5	A
29329300	Piperonal	6.5	A
29329400	Safrole	6.5	A
29329500	Tetrahydrocannabinols (all isomers)	6.5	A
29329910	Furan phenol	4	A
29329920	Bifendate	6.5	A
29329930	Artemether	6.5	A
29329990	Heterocyclic compounds with oxygen hetero-atom only, nes	6.5	A
29331100	Phenazone (antipyrin) and its derivatives	6.5	A
29331920	Analgin	6	A
29331990	Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure, nes	6.5	A
29332100	Hydantoin and its derivatives	6.5	A

HS2014	Description	Base Rate	Staging Category
29332900	Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure, nes	6.5	A
29333100	Pyridine and its salts	6	A
29333210	Piperidine	4	A
29333220	Salts of piperidine	6.5	A
29333300	Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A	6.5	A
29333910	Benzillic acid-3-quinuclidinate	6.5	A
29333920	Quinuclidinate-3-ol	6.5	A
29333990	Compounds with an unfused pyridine ring (whether or not hydrogenated) in the structure, nes	6.5	A
29334100	Levorphanol (INN) and its salts	6.5	A
29334910	Ciprofloxacin	6.5	A
29334990	Compounds with a quinoline, isoquinoline ring-system, not fuether fused, nes	6.5	A
29335200	Malonylurea (barbituric acid) and its salts	6.5	A
29335300	Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	6.5	A
29335400	Other derivatives of malonylurea; salts thereof, nes	6.5	A
29335500	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	6.5	A
29335910	Cytosine	6.5	A
29335990	Compounds with a pyrimidine or piperazine ring (whether or not hydrogenated) in the structure, nes	6.5	A
29336100	Melamine	6.5	A
29336910	Cyanuric chloride	6	A
29336921	Dichloroisocyanurate acid	6.5	A
29336922	Trichloroisocyanurate acid	6.5	A
29336929	Other Chloroisocyanurate	6.5	A
29336990	Compounds with an unfused triazine ring (whether or not hydrogenated) in the structure, nes	6.5	A
29337100	6-Hexanolactam (epsilon-caprolactam)	9	A
29337200	Clobazam (INN) and methyprylon (INN)	9	A
29337900	Lactams (excl. epsilon-caprolactam)	9	A
29339100	Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (IN	6.5	A

HS2014	Description	Base Rate	Staging Category
29339900	Heterocyclic compounds with nitrogen hetero-atom (s) only, nes	6.5	A
29341000	Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure,	6.5	A
29342000	Compounds containing a benzothiazole ring-system (whether or not hydrogenated) in the structure, not further fused	6.5	A
29343000	Compounds containing a phenothiazine ring-system (whether or not hydrogenated) in the structure, not further fused	6.5	A
29349100	Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	6.5	A
29349910	Sultones and sultams	6.5	A
29349920	Furazolidone	6	A
29349930	Nucleic acids and their salts	6.5	A
29349940	Nevirapine, Efavirenz, Ritonavir and their salts	6.5	A
29349950	Clavulante acid and its salt	6.5	A
29349960	7-Phenylacetamido-3-(chloromethyl)-3-cephem-4-carboxylic acid p-methoxybenzyl ester, 7-aminocephalosporanic acid, 7-aminodeacetoxycefanoic acid	6	A
29349990	Heterocyclic compounds, nes	6.5	A
29350010	Sulphadiazine	6.5	A
29350020	Sulfadimidine	6.5	A
29350030	Sulfamethoxazole	6.5	A
29350090	Sulphonamides, nes	6.5	A
29362100	Vitamins A and their derivatives, unmixed	4	A
29362200	Vitamin B1 and its derivatives, unmixed	4	A
29362300	Vitamin B2 and its derivatives, unmixed	4	A
29362400	D- or DL- Pantothenic acid (Vitamin B3 or B5) and their derivatives	4	A
29362500	Vitamin B6 and its derivatives, unmixed	4	A
29362600	Vitamin B12 and its derivatives, unmixed	4	A
29362700	Vitamin C and its derivatives, unmixed	4	A
29362800	Vitamin E and its derivatives, unmixed	4	A
29362900	Vitamins and their derivatives, unmixed, nes	4	A
29369000	Vitamines (incl. natural concentrates), nes	4	A
29371100	Somatotropin, its derivatives and structural analogues	4	A
29371210	Recombinant human insulin	4	A
29371290	Other Insulin and its salts	4	A
29371900	Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues, nes	4	A

HS2014	Description	Base Rate	Staging Category
29372100	Cortisone, hydrocortisone, prednisone (dehydrocortisone), prednisolone (dehydrocortisol)	4	A
29372210	Dexamethasone	4	A
29372290	Halogenated derivatives of adrenal cortical hormones, nes	4	A
29372311	Pregnant mare conjugated estrogens	4	A
29372319	Other Oestrogens and progestogens	4	A
29372390	Oestrogens and progestogens	4	A
29372900	Steroidal hormones, their derivatives and structural analogues, nes	4	A
29375000	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	4	A
29379000	Hormones, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones	4	A
29381000	Rutoside (rutin) and its derivatives	6.5	A
29389010	Zidovudine, Lamivudine, Stavudine, Didanosine and their salts	6.5	A
29389090	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives, nes	6.5	A
29391100	Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (4	A
29391900	Alkaloids of opium and their derivatives; salts thereof, nes	4	A
29392000	Alkaloids of cinchona and their derivatives; salts thereof	4	A
29393000	Caffeine and its salts	4	A
29394100	Ephedrine and its salts	4	A
29394200	Pseudoephedrine (INN) and its salts	4	A
29394300	d-Norpseudoephedrine and its salts	4	A
29394400	Norephedrine and its salts	4	A
29394900	Other ephedrines and their salts, nes	4	A
29395100	Fenetylline and its salts	4	A
29395900	Theophylline and aminophylline and their derivatives and thier salts, nes	4	A
29396100	Ergometrine (INN) and its salts	4	A
29396200	Ergotamine (INN) and its salts	4	A
29396300	Lysergic acid and its salts	4	A
29396900	Alkaloids of rye ergot and their derivatives and their salts, nes	4	A
29399110	Cocaine and its salts	4	A
29399190	Ecgonine, levometamfetamine, metamfetamine, metamfetamine racemate; salts esters and other derivatives thereof; esters and other derivatives of cocaine	4	A
29399910	Nicotine and its salts	4	A

HS2014	Description	Base Rate	Staging Category
29399920	Strychnine and its salts	4	A
29399990	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and derivatives, nes	4	A
29400000	Sugars, chemically pure, (excl. sucrose, lactose, maltose, glucose, fructose); sugar ethers and salts and esters, other than products of heading 29.37, 29.38, 29.39	6	E
29411011	Ampicillin	6	A
29411012	Ampicillin trihydrate	6	A
29411019	Ampicillin salts, nes	6	A
29411091	Amoxicillin	4	A
29411092	Amoxicillin trihydrate	4	A
29411093	6-Aminopenicillanic acid	4	A
29411094	Penicillins V	4	A
29411095	Sulfobenzylpenicillins	4	A
29411096	Cloxacillin	4	A
29411099	Other penicillins and derivatives with a penicillin acid structure;salts thereof	4	A
29412000	Streptomycins and their derivatives; salts thereof	4	A
29413011	Tetracyclines	4	A
29413012	Salts of tetracyclines	4	A
29413020	Tetracyclines derivatives and their salts	4	A
29414000	Chloramphenicol and its derivatives; salts thereof	4	A
29415000	Erythromycin and its derivatives; salts thereof	4	A
29419010	Gentamicin and its derivatives; salts thereof	4	A
29419020	Kanamycin and its derivatives; salts thereof	4	A
29419030	Rifampicin and its derivatives; salts thereof	4	A
29419040	Lincomycin and its derivatives; salts thereof	4	A
29419052	Cefalexin and its salts	6	A
29419053	Cefazolin and its salts	6	A
29419054	Cefradine and its salts	6	A
29419055	Ceftriaxone and its salts	6	A
29419056	Cefoperazone and its salts	6	A
29419057	Cefotaxime and its salts	6	A
29419058	Cefaclor and its salts	6	A
29419059	Cephamycin and its derivatives; salts thereof, nes	6	A
29419060	Midecamycin and its derivatives; salts thereof	6	A
29419070	Acetyl spiramycin and its derivatives; salts thereof	4	A
29419090	Antibiotics, nes	6	A
29420000	Organic compounds, nes	6.5	A
30012000	Extracts of glands or other organs or of their secretions	3	A

HS2014	Description	Base Rate	Staging Category
30019010	Heparin & its salts	3	A
30019090	Substances of human or animal origin, for therapeutic or prophylactic uses, nes	3	A
30021000	Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes	3	A
30022000	Vaccines for human medicine	3	A
30023000	Vaccines for veterinary medicine	3	A
30029010	Saxitoxin	3	A
30029020	Ricitoxin	3	A
30029030	Bacteria and virus	3	A
30029040	Genetics material and Gene modified organism	3	A
30029090	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; other toxins, cultures of micro-organisms (excl. yeasts) and similar products, nes	3	A
30031011	Medicaments containing ampicillin, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30031012	Medicaments containing amoxycillin, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30031013	Medicaments containing penicillins V, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30031019	Medicaments containing penicillins' derivatives nes, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30031090	Medicaments containing streptomycins or their derivatives, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30032011	Medicaments containing cefotaxime, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30032012	Medicaments containing ceftazidime, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30032013	Medicaments containing cefoxitin, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30032014	Medicaments containing ceftazole, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured	6	A

HS2014	Description	Base Rate	Staging Category
	doses or in forms of packing for retail sale		
30032015	Medicaments containing cefaclor, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30032016	Medicaments containing cefuroxime, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30032017	Medicaments containing ceftriaxone, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30032018	Medicaments containing cefoperazone, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packing for retail sale	6	A
30032019	Medicaments containing other cephamycins, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30032090	Medicaments containing other antibiotics, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30033100	Medicaments containing insulin but not containing antibiotics, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	5	A
30033900	Medicaments containing hormones (excl. insulin) or other products of heading 29.37 but not containing antibiotics, consisting of two or more constituents which have been mixed together, not put up in measured doses or in forms of packing for retail sale	6	A
30034010	Medicaments containing quinine or its salts, but not containing antibiotics or products of heading 29.37, consisting of two or more constituents which have been mixed together, not put up in measured doses or in forms of packing for retail sale	5	A
30034090	Medicaments containing alkaloids or their derivatives nes, but not containing antibiotics or products of heading 29.37, consisting of two or more mixed constituents, not put up in measured doses or in forms of packing for retail sale	5	A
30039010	Medicaments containing sulfa drugs consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	6	A
30039020	Containing artemisinin and their derivatives	5	A
30039090	Medicaments, nes, consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms of packing for retail sale	5	A

HS2014	Description	Base Rate	Staging Category
30041011	Medicaments containing ampicillin, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A
30041012	Medicaments containing amoxicillin, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A
30041013	Medicaments containing penicillins V, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A
30041019	Medicaments containing penicillins, nes, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A
30041090	Medicaments containing penicillins or derivatives thereof nes, or streptomycins or their derivatives, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A
30042011	Medicaments containing cefotaxime, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A
30042012	Medicaments containing ceftazidime, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A
30042013	Medicaments containing cefoxitin, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A
30042014	Medicaments containing ceftazole, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A
30042015	Medicaments containing cefaclor, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A
30042016	Medicaments containing cefuroxime, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A
30042017	Medicaments containing ceftriaxone, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A
30042018	Medicaments containing cefoperazone, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale	6	A
30042019	Medicaments containing other cephamycines, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms of packing for retail sale, nes	6	A
30042090	Medicaments containing other antibiotics, consisting of	6	A

HS2014	Description	Base Rate	Staging Category
	mixed or unmixed products for therapeutic or prophylactic uses, put up in measured does or in forms of packing for retail sale, nes		
30043110	Medicaments containing recombinant human insulin, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured does or in forms of packing for retail sale	5	A
30043190	Medicaments containing other insulin, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured does or in forms of packing for retail sale	5	A
30043200	Medicaments containing of adrenal cortical hormones, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured does or in forms of packing for retail sale	5	A
30043900	Medicaments containing other hormones, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured does or in forms of packing for retail sale, nes	5	A
30044010	Medicaments containing quinine or its salts, but not containing antibiotics or products of heading 29.37, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured does or in forms of packing for retail sale	5	A
30044090	Medicaments containing alkaloids or their derivatives, but not containing hormones or other products of heading 29.37 or antibiotics, consisting of mixed or unmixed products put up in measured does or in forms of packing for retail sale, nes	5	A
30045000	Other medicaments containing vitamins or other products of 29.36, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured does or in forms of packing for retail sale	6	A
30049010	Medicaments containing sulfa drugs, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured does or in forms of packing for retail sale, nes	6	A
30049020	Medicaments containing biphenyl dicarbxybte, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured does or in forms of packing for retail sale, nes	4	A
30049051	Chinese medicated liquors or wines, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured does or in forms of packing for retail sale	3	A
30049052	Pien Tzu Huang, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured does or in forms of packing for retail sale	3	A
30049053	Bai Yao, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured does or in forms of packing for retail sale	3	A
30049054	Essential balm, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured does or in forms of packing for retail sale	3	A
30049055	Angong niuhuang wan	3	A

HS2014	Description	Base Rate	Staging Category
30049059	Medicaments of Chinese type, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured does or in forms of packing for retail sale, nes	3	A
30049060	Containing artemisinins and their derivatives	4	A
30049090	Medicaments of products for therapeutic, prophylactic or diagnostic uses, consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured does or in forms of packing for retail sale, nes	4	A
30051010	Adhesive plasters, impregnated or coated with pharmaceutical substances or put up in forms of packing for retail sale for medical, surgical, dental or veterinary purposes	5	A
30051090	Other articles dressing & other articles having an adhesive layer, impregnated or coated with pharmaceutical substances or put up in forms of packing for retail sale for medical, surgical, dental or veterinary purposes	5	A
30059010	Absorbent cotton, bandage, gauzes, impregnated or coated with pharmaceutical substances or put up in forms of packing for retail sale for medical, surgical, dental or veterinary purposes	5	A
30059090	Wadding & similar articles for medical use, nes, impregnated or coated with pharmaceutical substances or put up in forms of packing for retail sale for medical, surgical, dental or veterinary purposes	5	A
30061000	Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics	5	A
30062000	Blood-grouping reagents	3	A
30063000	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	4	A
30064000	Dental cements & other dental fillings; bone reconstruction cements	5	A
30065000	First-aid boxes & kits	5	A
30066010	Contraceptive preparation based on hormones	0	A
30066090	Other chemical contraceptive preparations	0	A
30067000	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	6.5	A
30069100	Appliances identifiable for ostomy use	10	A
30069200	Waste pharmaceuticals	5	A
31010011	Guano, not chemically treated	3	A
31010019	Animal or vegetable fertilizers other than guano, not chemically treated	6.5	A
31010090	Fertilizers produced by the mixing or chemical treatment of animal or vegetable products	4	A
31021000	Urea, whether or not in aqueous solution	50	E

HS2014	Description	Base Rate	Staging Category
31022100	Ammonium sulphate	4	A
31022900	Double salts & mixtures of ammonium sulphate & ammonium nitrate	4	A
31023000	Ammonium nitrate, whether or not in aqueous solution	4	A
31024000	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilizing substances	4	A
31025000	Sodium nitrate	4	A
31026000	Double salts & mixtures of calcium nitrate & ammonium nitrate	4	A
31028000	Mixtures of urea & ammonium nitrate in aqueous or ammoniacal solution	4	A
31029010	Calcium cyanamide	4	A
31029090	Other mineral or chemical fertilizers, nitrogenous, including mixtures not specified in the foregoing subheadings	4	A
31031010	Triple superphosphates	4	A
31031090	Other superphosphates	4	A
31039000	Mineral or chemical fertilizers, phosphatic, nes	4	A
31042020	Pure	3	A
31042090	Potassium chloride, nes	3	A
31043000	Potassium sulphate	3	A
31049010	Carnallite, sylvite and other crude natural potassium salts	3	A
31049090	Mineral or chemical fertilizers, potassic, other than potassium chloride and potassium sulphate and other crude natural potassium salts	3	A
31051000	Goods of chapter 31 in tables or similar forms or in packages of a gross weight ≤10kg	4	A
31052000	Mineral or chemical fertilizers containing the three fertilizing elements nitrogen, phosphorus & potassium	50	E
31053000	Diammonium hydrogenorthophosphate (diammonium phosphate)	50	E
31054000	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	4	A
31055100	Mineral or chemical fertilizers containing nitrates & phosphates	4	A
31055900	Mineral or chemical fertilizers containing the two fertilizing elements nitrogen & phosphorus, nes	4	A
31056000	Mineral or chemical fertilizers with phosphorus & potassium, nes	4	A
31059000	Mineral or chemical fertilizers, nes	4	A
32011000	Quebracho extract	5	A
32012000	Wattle extract	6.5	A
32019010	Tanning extracts of vegetable origin, nes	6.5	A
32019090	Tannins and their salts, ethers, esters, derivatives, nes	6.5	A
32021000	Synthetic organic tanning substances	6.5	A

HS2014	Description	Base Rate	Staging Category
32029000	Inorganic tanning substances; tanning preparations, whether or not containing natural tanning, substances; enzymatic preparations for pre-tanning	6.5	A
32030011	Natural indigo & preparations based thereon, incl. dyeing extracts, whether or not chemically defined	6.5	A
32030019	Colouring matter of vegetable origin & preparations based thereon, incl. dyeing extracts, whether or not chemically defined, nes; preparations as specified in Note 3 to the chapter 32 based on colouring matter of vegetable origin	6.5	A
32030020	Colouring matter of animal origin, & preparations based thereon, whether or not chemically defined, incl. dyeing extracts, but excl. animal black, nes; preparations as specified in Note 3 to the chapter 32 based on colouring matter of animal origin	6.5	A
32041100	Disperse dyes & preparations based thereon, whether or not chemically defined	6.5	A
32041200	Acid dyes, whether or not premetallized, & preparations based thereon whether or not chemically defined; mordant dyes & preparations based thereon whether or not chemically defined	6.5	A
32041300	Basic dyes & preparations based thereon, whether or not chemically defined	6.5	A
32041400	Direct dyes & preparations based thereon, whether or not chemically defined	6.5	A
32041510	Synthetic indigo (reduction indigo), whether or not chemically defined	6.5	A
32041590	Vat dyes (incl. those usable in that state as pigments) & preparations based thereon, whether or not chemically defined, excl. synthetic indigo	6.5	A
32041600	Reactive dyes & preparations based thereon, whether or not chemically defined	6.5	A
32041700	Pigments & preparations based thereon, whether or not chemically defined	6.5	A
32041911	Sulphur black & preparations based thereon, whether or not chemically defined	6.5	A
32041919	Sulphur dyes & preparations based thereon, nes, whether or not chemically defined	6.5	A
32041990	Synthetic organic colouring matters, incl. mixtures of colouring matter of two or more of the subheadings Nos.3204.11 to 3204.19, nes	6.5	A
32042000	Synthetic organic products used as fluorescent brightening agents, whether or not chemically defined	6.5	A
32049010	Biological stains and dye indicators, whether or not chemically defined	6.5	A
32049090	Synthetic organic products used as luminophores, nes, whether or not chemically defined	6.5	A
32050000	Colour lakes; preparations based on colour lakes as specified in Note 3 to chapter 32	6.5	A
32061110	Titanium white	6.5	A
32061190	Pigments & preparations based on titanium dioxide, containing $\geq 80\%$ by weight of titanium dioxide calculated on the dry weight, excl. titanium white	6.5	A
32061900	Pigments & preparations based on titanium dioxide, containing $< 80\%$ by weight of titanium dioxide calculated	10	A

HS2014	Description	Base Rate	Staging Category
	on the dry weight		
32062000	Pigments & preparations based on chromium compounds	6.5	A
32064100	Ultramarine & preparations based thereon	6.5	A
32064210	Lithopone	6.5	A
32064290	Pigments & preparations based on zinc sulphate	6.5	A
32064911	Pigments and preparations based on Bismuth vanadium tetraoxide	6.5	A
32064919	Colouring matter, nes; preparations as specified in Note 3 to chapter 32, other than those of heading 32.03, 32.04 or 32.05, nes	6.5	A
32064990	Colouring matter, nes; preparations as specified in Note 3 to chapter 32, other than those of heading 32.03, 32.04 or 32.05, nes	6.5	A
32065000	Inorganic products used as luminophores, whether or not chemically defined	6.5	A
32071000	Prepared pigments, opacifiers, colours & similar preparations used in the ceramics, enamelling or glass industry	5	A
32072000	Vitrifiable enamels & glazes, englobes & similar preparations used in the ceramics, enamelling or glass industry	5	A
32073000	Liquid lustres & similar preparations used in the ceramics, enamelling or glass industry	5	A
32074000	Glass frit & other glass in the form of powder, granules or flakes	5	A
32081000	Paints & vanishes based on polyesters, dispersed or dissolved in a non-aqueous medium	10	A
32082010	Paints & vanishes based on acrylic polymers, dispersed or dissolved in a non-aqueous medium	10	A
32082020	Paints & vanishes based on vinyl polymers, dispersed or dissolved in a non-aqueous medium	10	A
32089010	Paints & varnishes based on polyurethane polymers, dispersed or dissolved in a non-aqueous medium	10	A
32089090	Paints & varnishes, dispersed or dissolved in a non-aqueous medium, nes	10	A
32091000	Paints & varnishes based on acrylic or vinyl polymers, dispersed or dissolved in aqueous medium	10	A
32099010	Paints & varnishes based on epoxy resin	10	A
32099020	Paints & varnishes based on fluororesin	10	A
32099090	Other Paints & varnishes	10	A
32100000	Paints and varnishes (incl. enamels, lacquers & distemper), nes; prepared water pigments for leather finishing	10	A
32110000	Prepared driers	10	A
32121000	Stamping foils	15	A
32129000	Pigments dispersed in non-aqueous media & in liquid or paste form, used in the manufacture of paints; dyes & other colouring matter put up in forms of packing for retail sale, nes	10	A
32131000	Colours in sets used by artists, students, signboard painters	10	A

HS2014	Description	Base Rate	Staging Category
32139000	Colours, modifying tints & the like used by artists, students, signboard painters, in tables, tubes, jars, bottles, pans or in similar forms of packings, nes	10	A
32141010	Encapsulated materials for semiconductor device	9	A
32141090	Other glaziers` putty, grafting putty, resin cements, caulking compounds & other mastics & painters fillings	9	A
32149000	Non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like	9	A
32151100	Black printing ink, whether or not concentrated or solid	6.5	A
32151900	Printing ink, whether or not concentrated or solid (excl. black)	6.5	A
32159010	Writing or drawing ink, whether or not concentrated or solid	6.5	A
32159020	Water based inkjet ink	10	A
32159090	Inks, nes, whether or not concentrated or solid	10	A
33011200	Essential oils of orange (incl. concretes & absolutes)	20	A
33011300	Essential oils of lemon (incl. concretes & absolutes)	20	A
33011910	Essential oils of lime (including concretes and absolutes)	20	A
33011990	Essential oils of citrus fruit other than those of orange, lemon and lime (including concretes and absolutes)	20	A
33012400	Essential oils of peppermint (incl. concretes & absolutes)	20	A
33012500	Essential oils of mints (incl. concretes & absolutes), nes	15	A
33012910	Essential oils of camphor (incl. concretes & absolutes)	20	A
33012920	Essential oils of citronella (incl. concretes & absolutes)	15	A
33012930	Essential oils of aniseed (incl. concretes & absolutes)	20	A
33012940	Essential oils of cassia (incl. concretes & absolutes)	20	A
33012950	Essential oils of litsea cubeba (incl. concretes & absolutes)	20	A
33012960	Essential oils of eucalyptus (incl. concretes & absolutes)	20	A
33012991	Essential oils of geranium (including concretes and absolutes)	20	A
33012999	Other essential oils other than those of citrus fruit (including concretes and absolutes)	15	A
33013010	Balsam of irises	20	A
33013090	Resinoids, nes	20	A
33019010	Extracted oleoresins	20	A
33019020	Terpenic by-products of the deterpenation of essential oils of citrus fruits	20	A
33019090	Concentrates of essential oils in fats, in fixed oils, in waxes or the like; terpenic by-products of the deterpenation of essential oils (excl. citrus fruits); aqueous distillates & aqueous solutions of essential oils	20	A
33021010	Preparations based on odoriferous substances for the manufacture of beverages, alcohol strength by volume ≤ 0.5%	15	A
33021090	Odoriferous substances used in the food or drink industries, nes	15	A

HS2014	Description	Base Rate	Staging Category
33029000	Odoriferous substances used as raw materials in other industry	10	A
33030000	Perfumes & toilet waters	10	A
33041000	Lip make-up preparations	10	A
33042000	Eye make-up preparations	10	A
33043000	Manicure or pedicure preparations	15	A
33049100	Powders, whether or not compressed	10	A
33049900	Beauty or make-up preparations and preparations for skin-care (incl. suntan or sunscreen), nes	6.5	A
33051000	Shampoos	6.5	A
33052000	Preparations for permanent waving or straightening	15	A
33053000	Hair lacquers	15	A
33059000	Preparations for use on the hair, nes	10	A
33061010	Toothpastes	10	A
33061090	Dentifrices other than toothpaste	10	A
33062000	Dental floss	10	A
33069000	Preparations for oral or dental hygiene, nes	10	A
33071000	Pre-shave, shaving or after-shave preparations	10	A
33072000	Personal deodorants & antiperspirants	10	A
33073000	Perfumed bath salts & other bath preparations	10	A
33074100	Agarbatti & other odiferous preparations which operate by burning	10	A
33074900	Preparations for deodorizing rooms	10	A
33079000	Depilatories & other perfumery, cosmetic or toilet preparations, nes	9	A
34011100	Soap and organic surface-active products and preparations for use as soap, in bars, cakes, moulded pieces or shapes; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent	10	A
34011910	Laundry soap, in bars, cakes, moulded pieces or shapes	10	A
34011990	Soap and organic surface-active products & preparations for use as soap, in bars, cakes, moulded pieces or shapes; paper, wadding, felt & nonwovens, impregnated, coated or covered with soap or detergent, nes	15	A
34012000	Soap in other forms	15	A
34013000	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	10	A
34021100	Anionic surface-active agents, (excl. soap), whether or not put up for retail sale	6.5	A
34021200	Cationic surface-active agents, (excl. soap), whether or not put up for retail sale	6.5	A
34021300	Non-ionic surface-active agents, (excl. soap), whether or not put up for retail sale	6.5	A
34021900	Organic surface-active agents, (excl. soap), nes, whether or not put up for retail sale	6.5	A

HS2014	Description	Base Rate	Staging Category
34022010	Synthetic detergent powder, put up for retail sale	10	A
34022090	Surface-active preparations, washing & cleaning preparations, put up for retail sale, excl. synthetic detergent	10	A
34029000	Surface-active preparations, washing preparations & cleaning preparations, not put up for retail sale	9	A
34031100	Preparations for the oil or grease treatment of textile, materials, leathers, furskins or other materials, containing petroleum oils or oils obtained from bituminous minerals and their weight<70%	10	A
34031900	Lubricating preparations, containing petroleum oils or oils obtained from bituminous minerals and their weight <70%	10	A
34039100	Preparations for the oil or grease treatment of textiles, materials, leathers, furskins or other materials, not containing petroleum oils or oils obtained from bituminous minerals	10	A
34039900	Lubricating preparations, not containing petroleum oils or oils obtained from bituminous minerals	10	A
34042000	Artificial waxes of polyethylene glycol	10	A
34049000	Artificial waxes & prepared waxes, nes	10	A
34051000	Polishes, creams & similar preparations for footwear or leather	10	A
34052000	Polishes, creams & similar preparations for the maintenance of woodwork	10	A
34053000	Polishes & similar preparations for coachwork (excl. metal polishes)	10	A
34054000	Scouring pastes & powders & other scouring preparations	10	A
34059000	Polishes, creams & similar preparations for glass or metal, nes	10	A
34060000	Candles, tapers & the like	10	A
34070010	Dental wax or dental impression compounds	6.5	A
34070020	Other preparations with a basis of plaster for dentistry	6.5	A
34070090	Modelling pastes	10	A
35011000	Casein	10	A
35019000	Caseinates & other casein derivatives; casein glues	10	A
35021100	Egg albumin, dried	10	A
35021900	Egg albumin other than dried	10	A
35022000	Milk albumin, incl. concentrates of two or more whey proteins	10	A
35029000	Albumins, albuminates & other dreivatives, nes	10	A
35030010	Gelatin & gelatin derivatives	12	A
35030090	Isinglass; other glues of animal origin, excl. casein glues of heading 35.01	12	A
35040010	Peptones	3	A
35040090	Protein substances & their derivatives, nes; hide powder	8	A
35051000	Dextrins & other modified starches	12	A
35052000	Glues based on starches, dextrins or other modified starches	20	A

HS2014	Description	Base Rate	Staging Category
35061000	Products suitable for use as glues or adhesives, put up for retail sale, net weight ≤1kg	10	A
35069110	Adhesives based on polyamide	10	A
35069120	Adhesives based on epoxy resin	10	A
35069190	Adhesives based on rubber or plastic, nes	10	A
35069900	Prepared glues & other prepared adhesives, nes	10	A
35071000	Rennet & concentrates thereof	6	A
35079010	Basic proteinase	6	A
35079020	Basic lipase	6	A
35079090	Enzymes & prepared enzymes, nes	6	A
36010000	Propellant powders	9	A
36020010	Ammonium nitrate explosives (excl. propellant powders)	9	A
36020090	Prepared explosives (excl. propellant powders), nes	9	A
36030000	Safety fuses; detonating fuses; detonating caps; igniters; electric detonators	9	A
36041000	Fireworks	6	A
36049000	Signalling flares, rain rockets, fog signals & other pyrotechnic articles (excl. fireworks)	6	A
36050000	Matches (excl. pyrotechnic articles of 36.04)	6	A
36061000	Liquid or liquefied-gas fuels in containers, used for filling or refilling lighters of a capacity ≤300cm ³	10	A
36069011	Ferro-cerium & pyrophoric alloys, cut to shape, for A use	9	A
36069019	Ferro-cerium, pyrophoric alloys, not cut to shape or for A use	9	A
36069090	Other articles of combustible materials	9	A
37011000	Photographic plates & film for X-ray, in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles	20	A
37012000	Instant print flat film, unexposed	5	A
37013021	Laser phototypesetting film, unexposed, of any material other than paper, paperboard or textiles, any side exceeding 255mm	10	A
37013022	Precoated sensitized plate, unexposed, of any material other than paper, paperboard or textiles, any side exceeding 255mm	10	A
37013024	CTP plate	10	A
37013025	Flexographic plate	10	A
37013029	Other photographic plates and film, for preparing printing plates or cylinders, in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles, any side exceeding 255mm	10	A
37013090	Photographic plates, in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles, any side exceeding 255mm, nes	20	A
37019100	Photographic plates and film for colour photography, in the flat, sensitized, unexposed, of any material other than	22	A

HS2014	Description	Base Rate	Staging Category
	paper, paperboard or textiles, any side ≤ 255mm		
37019920	Photographic plates and film, unexposed, in the flat, sensitized, of any material other than paper, paperboard or textiles, for preparing printing plates or cylinders, any side ≤ 255mm	10	A
37019990	Photographic plates and film, in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles, any side ≤ 255mm, nes	25	A
37021000	Photographic film in rolls, for X-ray, unexposed, of any material other than paper, paperboard or textiles	10	A
37023110	Instant print film for colour photography, sensitized, unexposed, without perforations, width ≤ 105mm, of any material other than paper, paper board or textiles	5	A
37023190	Other film, without perforations, for colour photography, sensitized, unexposed, without perforations, width ≤ 105mm, of any material other than paper, paper board or textiles	40	A
37023210	Instant print film with silver halide emulsion for preparing printing plates or cylinders, without perforations, width ≤ 105mm, of any material other than paper, paperboard or textiles	5	A
37023220	Photographic film rolls, unexposed, without perforations, with silver halide emulsion, for preparing printing plates or cylinders, of any material other than paper, paperboard or textiles, width ≤ 105mm,	10	A
37023290	Photographic film rolls, unexposed, without perforations, with silver halide emulsion, of any material other than paper, paperboard or textiles, width ≤ 105mm, nes	22	A
37023920	Photographic film rolls, unexposed, without perforations and silver halide emulsion, of any material other than paper, paperboard or textiles, width ≤ 105mm, for preparing printing plates or cylinders	10	A
37023990	Photographic film rolls, unexposed, without perforations and silver halide emulsion, of any material other than paper, paperboard or textiles, width ≤ 105mm, nes	22	A
37024100	Film rolls, for colour photography, unexposed, without perforations, of any material other than paper, paperboard or textiles, width > 610mm, length > 200m	16	A
37024221	Wide anticorrosive photographic plate for printed circuit processing, unexposed, without perforations, of any material other than paper, paperboard or textiles, width > 610mm, length > 200m	10	A
37024229	Film rolls for preparing printing plates or cylinders, unexposed, without perforations, of any material other than paper, paperboard or textiles, width > 610mm, length > 200m, excl. wide anticorrosive photographic plate for printed circuit processing	10	A
37024292	Infra-red or red laser film, unexposed, without perforations, of any material other than paper, paperboard or textiles, width > 610mm, length > 200m, excl. wide anticorrosive photographic plate for printed circuit processing	16	A
37024299	Other film, unexposed, without perforations, of any	16	A

HS2014	Description	Base Rate	Staging Category
	material other than paper, paperboard or textiles, width > 610mm, length > 200m, excl. wide anticorrosive photographic plate for printed circuit processing		
37024321	Laser phototypesetting film, unexposed, without perforations, width > 610mm, length ≤ 200m, of any material other than paper, paperboard or textiles	10	A
37024329	Film rolls for preparing printing plates or cylinders, unexposed, without perforations, width > 610mm, length ≤ 200m, of any material other than paper, paperboard or textile, excl. laser phototypesetting film	10	A
37024390	Film rolls, unexposed, without perforations, width > 610mm, length ≤ 200m, of any material other than paper, paperboard or textiles, nes	20	A
37024421	Laser phototypesetting film, unexposed, without perforations, 105mm < width ≤ 610mm, of any material other than paper, paperboard or textiles	10	A
37024422	Narrow anticorrosive photographic plate for printed circuit processing, unexposed, without perforations, 105mm < width ≤ 610mm, of any material other than paper, paperboard or textiles	10	A
37024429	Film rolls for preparing printing plates or cylinders, unexposed, without perforations, 105mm < width ≤ 610mm, of any material other than paper, paperboard or textiles	10	A
37024490	Film rolls, unexposed, without perforations, 105mm < width ≤ 610mm, of any material other than paper, paperboard or textiles, nes	20	A
37025200	Film rolls for colour photography, unexposed, width ≤ 16mm, length > 14m, of any material other than paper, paperboard or textiles, nes	47	A
37025300	Slide film rolls for colour photography, unexposed, 16 mm < width ≤ 35 mm, length < 30 m, of any material other than paper, paperboard or textiles	47	A
37025410	Film rolls for colour photography other than for slides, unexposed, width = 35mm and length ≤ 2m, of any material other than paper, paperboard or textiles	18	A
37025490	Film rolls for colour photography other than for slides, unexposed, 16 mm < width < 35 mm, 2 m < length ≤ 30m, of any material other than paper, paperboard or textiles	18	A
37025520	Colour cinematographic film rolls, unexposed, 16mm < width ≤ 35mm, length > 30m, of any material other than paper, paperboard or textiles	26	A
37025590	Colour film rolls for colour photography, unexposed, 16mm < width ≤ 35mm, length > 30m, excl. cinematographic film	40	A
37025620	Colour cinematographic film rolls, unexposed, width > 35mm, of any material other than paper, paperboard or textiles	24	A
37025690	Film in rolls for colour photography, unexposed, width > 35mm, of any material other than paper, paperboard or textiles, excl. cinematographic film	40	A
37029600	Film rolls of neutral colour, unexposed, 16mm < width < 35mm, 2m < length ≤ 30m, of any material other than paper, paperboard or textiles	20	A

HS2014	Description	Base Rate	Staging Category
37029700	Film rolls of neutral colour, unexposed, 16mm $\leq 35\text{mm}$, length >30m, of any material other than paper, paperboard or textiles, excl. cinematographic film	18	A
37029800	Film rolls of neutral colour, unexposed, width >35mm, of any material other than paper, paperboard or textiles, excl. cinematographic film	18	A
37031010	Photographic paper & paperboard in rolls, sensitized, unexposed, width >610mm	18	A
37031090	Photographic textiles in rolls, sensitized, unexposed, width >610mm	18	A
37032010	Photographic paper and paperboard for colour photography, sensitized, unexposed, not in rolls or width $\leq 610\text{mm}$	35	A
37032090	Photographic textiles for colour photography, sensitized, unexposed, not in rolls or width $\leq 610\text{mm}$	18	A
37039010	Photographic paper and paperboard, sensitized, unexposed, not in rolls or width $\leq 610\text{mm}$, excl. for colour photography	35	A
37039090	Photographic textiles, sensitized, unexposed, not in rolls or width $\leq 610\text{mm}$, excl. for colour photography	18	A
37040010	Cinematograph film, exposed but not developed	6.5	A
37040090	Photographic plates, film, paper, paperboard, textiles, exposed but not developed, excl. cinematograph film	18	A
37051000	Photographic plates and film, exposed & developed, for offset reproduction	18	A
37059010	Lantern slides, exposed & developed, for educational use only	0	A
37059021	Microfilms for printed books and newspapers, developed and exposed	0	A
37059029	Microfilms other than for printed books and newspapers, exposed and developed	4	A
37059090	Photographic plates and film, exposed & developed, nes	18	A
37061010	Cinematographic film, exposed & developed, width $\geq 35\text{mm}$, whether or not incorporating sound track or consisting only of sound track	0	A
37061090	Cinematographic film, exposed & developed, width $\geq 35\text{mm}$, whether or not incorporating sound track or consisting only of sound track, excl. for educational use only	5	A
37069010	Cinematographic film, exposed & developed, width <math>< 35\text{mm}</math>, for educational use only, whether or not incorporating sound track or consisting only of sound track	0	A
37069090	Cinematographic film, exposed & developed, width <math>< 35\text{mm}</math>, whether or not incorporating sound track or consisting only of sound track, excl. for educational use only	4	A
37071000	Sensitizing emulsions for photographic uses	8	A
37079010	Chemical preparations, unmixed products for photographic uses (put up for retail sale in a form ready for use), for developing photogrtaphic film and photographs	16	A
37079020	Chemical preparations, unmixed products for photographic uses (put up for retail sale in a form ready for use), for photo-copying machines	10	A

HS2014	Description	Base Rate	Staging Category
37079090	Chemical preparations, unmixed products for photographic uses (put up for retail sale in a form ready for use), for photographic uses, nes	8	A
38011000	Artificial graphite	6.5	A
38012000	Colloidal graphite or semi-colloidal graphite	6.5	A
38013000	Carbonaceous pastes for electrodes & similar pastes for furnace linings	6.5	A
38019010	Surface modified spherical graphite	6.5	A
38019090	Preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures, nes	6.5	A
38021010	Wood activated carbon	6.5	A
38021090	Other activated carbon	6.5	A
38029000	Activated natural mineral products; animal black (incl. spent animal black)	10	A
38030000	Tall oil, whether or not refined	6.5	A
38040000	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, incl. lignin sulphonstes, (excl. tall oil)	6.5	A
38051000	Gum, wood or sulphate turpentine oils produced by the distillation or other treatment of coniferous woods	6.5	A
38059010	Pine oil containing alpha-terpineol as the main constituent, produced by the distillation or other treatment of coniferous woods	6.5	A
38059090	Crude dipentence, sulphite turpentine and other crude-paracymene and other terpenic oils, produced by the distillation or other treatment of coniferous woods	6.5	A
38061010	Rosin	10	A
38061020	Resin acids	10	A
38062010	Salts of rosin & of resin acids	6.5	A
38062090	Salts of derivatives of rosin or resin acids, other than salts of rosin adducts	6.5	A
38063000	Ester gums	6.5	A
38069000	Derivatives of rosin & resin acids; rosin spirit & oils; run gums	6.5	A
38070000	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers` pitch & similar preparations based on rosin, resin acids or on vegetable pitch	6.5	A
38085010	Goods specified in subheading Note 1 to this chapter, put up for retail sale	9	A
38085090	Goods specified in subheading Note 1 to this chapter, not put up for retail sale	5	A
38089111	Mosquito smudges	10	A
38089112	biological products	10	A
38089119	Insecticides put up for retail sale other than mosquito smudges	10	A
38089190	Insecticides not put up for retail sale	6	A
38089210	Fungicides put up for retail sale	9	A

HS2014	Description	Base Rate	Staging Category
38089290	Fungicides not put up for retail sale	6	A
38089311	Herbicides put up for retail sale	9	A
38089319	Herbicides not put up for retail sale	5	A
38089391	Anti-sprouting products and plant-growth regulators put up for retail sale	9	A
38089399	Anti-sprouting products and plant-growth regulators not put up for retail sale	6	A
38089400	Disinfectants	9	A
38089910	Rodenticides and similar products put up for retail sale	9	A
38089990	Rodenticides and similar products not put up for retail sale	9	A
38091000	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations with a basis of amylaceous substances, used in the textile, paper, leather or like industries, nes	10	A
38099100	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations, used in the textile or like industry, nes	6.5	A
38099200	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations of a kind used in the paper or like industries, nes	6.5	A
38099300	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations of a kind used in the leather or like industry, nes	6.5	A
38101000	Pickling preparations for metal surfaces; soldering, brazing or welding powders & pastes consisting of metal and other materials	6.5	A
38109000	Fluxes and other auxiliary preparations for soldering, brazing or welding; preparations of a kind used as cores or coatings for welding electrodes or rods, nes	6.5	A
38111100	Anti-knock preparations based on lead compounds, for mineral oils or other liquids used for the same purposes as mineral oils	6.5	A
38111900	Anti-knock preparations (excl. based on lead compounds), for mineral oils or other liquids used for the same purposes as mineral oils	6.5	A
38112100	Additives for lubricating oils containing petroleum oils or oils obtained from bituminous minerals	6.5	A
38112900	Additives for lubricating oils, not containing petroleum oils or oils obtained from bituminous minerals	6.5	A
38119000	Oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations & other prepared additives, for mineral oils or other liquids used for the same purposes as mineral oils	6.5	A
38121000	Prepared rubber accelerators	6	A
38122000	Compound plasticizers for rubber or plastics	6.5	A
38123010	Rubber antioxidants	6	A
38123090	Anti-oxidising preparations & compound stabilizers for rubber or plastic, nes	6.5	A
38130010	Preparations and charges for fire-extinguishers	6.5	A

HS2014	Description	Base Rate	Staging Category
38130020	Charged fire-extinguishing grenades	10	A
38140000	Organic composite solvents & thinners, nes; prepared paint or varnish removers	10	A
38151100	Supported catalysts with nickel or its compounds as the active substances	6.5	A
38151200	Supported catalysts with precious metal or its compounds as the active substances	6.5	A
38151900	Supported catalysts, nes	6.5	A
38159000	Reaction initiators, reaction accelerators, nes	6.5	A
38160000	Refractory cements, mortars, concretes & similar compositions, other than products of heading 38.01	6.5	A
38170000	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02	6.5	A
38180011	Monocrystalline silicon, in the form of discs, wafers or similar forms, 7.5cm≤diameter≤15.24cm	0	A
38180019	Monocrystalline silicon, in the form of discs, wafers or similar forms, diameter > 15.24cm,	0	A
38180090	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms, excl. monocrystalline; chemical compounds doped for use in electronics	0	A
38190000	Hydraulic brake fluids & other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oil or oils obtained from bituminous minerals	6.5	A
38200000	Anti-freezing preparations & prepared deicing fluids	10	A
38210000	Prepared culture media for development of micro-organisms	3	A
38220010	Diagnostic or laboratory reagents on a backing, other than those of heading 30.02 or 30.06	4	A
38220090	Prepared diagnostic or laboratory reagents, whether or not on a backing, other than those of heading 30.02 or 30.06	5	A
38231100	Industrial stearic acid	16	A
38231200	Industrial oleic acid	16	A
38231300	Industrial tall oil fatty acids	16	A
38231900	Other industrial monocarboxylic fatty acids; acid oils from refining	16	A
38237000	Industrial fatty alcohols	13	A
38241000	Prepared binders for foundry moulds or cores	6.5	A
38243000	Non-agglomerated metal carbides mixed together or with metallic binders	6.5	A
38244010	High efficiency water reducing admixture	6.5	A
38244090	Other prepared additives for cements, mortars or concretes	6.5	A
38245000	Non-refractory mortars & concretes	6.5	A
38246000	Sorbitol, excl. that of 2905.44	14	A
38247100	Mixtures containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine	6.5	A
38247200	Mixtures containing bromochlorodifluoromethane,	6.5	A

HS2014	Description	Base Rate	Staging Category
	bromotrifluoromethane or dibromotetrafluoroethanes		
38247300	Mixtures containing halogenated derivatives of methane, ethane or propane; containing hydrobromofluorocarbons	6.5	A
38247400	Mixtures containing halogenated derivatives of methane, ethane or propane; containing hydrochlorofluorocarbons, whether or not containing perfluorocarbons or hydrofluorocarbons, but not containing carbon chlorofluorocarbons	6.5	A
38247500	Mixtures containing halogenated derivatives of methane, ethane or propane; containing carbon tetrachloride	6.5	A
38247600	Mixtures containing halogenated derivatives of methane, ethane or propane; containing 1, 1, 1-trichloroethane (methyl chloroform)	6.5	A
38247700	Mixtures containing halogenated derivatives of methane, ethane or propane; containing bromomethane (methyl bromide) or bromochloromethane	6.5	A
38247800	Mixtures containing halogenated derivatives of methane, ethane or propane; containing perfluorocarbons or hydrofluorocarbons, but not containing chlorofluorocarbons or hydrochlorofluorocarbons	6.5	A
38247900	Other mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	6.5	A
38248100	Mixtures and preparations containing oxirane	6.5	A
38248200	Mixtures and preparations containing polychlorinated biphenyls, polychlorinated terphenyls or polybrominated biphenyls	6.5	A
38248300	Mixtures and preparations containing tris (2, 3-dibromopropyl) phosphate	6.5	A
38249010	Fusel oils	6.5	A
38249020	Ink-removers, stencil correctors and the like	9	A
38249030	Carburetant	6.5	A
38249091	Mixture containing more than 50% Talc by weight	6.5	A
38249092	Mixture containing more than 70% Magnesium Oxide by weight	6.5	A
38249093	Cobalt compound coated nickel hydroxide (mixed carbon)	6.5	A
38249099	Chemical products and preparations of the chemical or allied industries, nes	6.5	A
38251000	Municipal waste	6.5	A
38252000	Sewage sludge	6.5	A
38253000	Clinical waste	6.5	A
38254100	Wasted organic halogenated solvents	6.5	A
38254900	Waste organic solvents, nes	6.5	A
38255000	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	6.5	A
38256100	Other wastes from chemical or allied industries mainly containing organic constituents, nes	6.5	A
38256900	Other wastes from chemical or allied industries, nes	6.5	A

HS2014	Description	Base Rate	Staging Category
38259000	Residual products of the chemical or allied industries, nes	6.5	A
38260000	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	6.5	A
39011000	Polyethylene having a specific gravity<0.94, in primary forms	6.5	A
39012000	Polyethylene having a specific gravity≥0.94, in primary forms	6.5	A
39013000	Ethylene-vinyl acetate copolymers, in primary forms	6.5	A
39019010	Ethylene-propylene copolymers, in primary forms, monomer of ethylene by weight more than of propylene	6.5	A
39019020	Linearity low density polyethylene, in primary forms, monomer of ethylene by weight more than of propylene	6.5	A
39019090	Polymers of ethylene, in primary forms, nes	6.5	A
39021000	Polypropylene, in primary forms	6.5	A
39022000	Polyisobutylene, in primary forms	6.5	A
39023010	Ethylene-propylene copolymers, in primary forms, monomer of propylene by weight more than of ethylene	6.5	A
39023090	Propylene copolymers, in primary forms, nes	6.5	A
39029000	Polymers of propylene or other olefins, in primary forms, nes	6.5	A
39031100	Expansible polystyrene, in primary forms	6.5	A
39031910	Modified Polystyrene (excl. expansible), in primary forms	6.5	A
39031990	Unmodified Polystyrene (excl. expansible), in primary forms	6.5	A
39032000	Styrene-acrylonitrile (SAN) copolymers, in primary forms	12	A
39033010	Modified acrylonitrile-butadiene-styrene (ABS) copolymers, in primary forms	6.5	A
39033090	Unmodified acrylonitrile-butadiene-styrene (ABS) copolymers, in primary forms	6.5	A
39039000	Polymers of styrene, in primary forms, nes	6.5	A
39041010	Paste Poly (vinyl chloride)	6.5	A
39041090	Polyvinyl chloride, not mixed with other substances, in primary forms	6.5	A
39042100	Non-plasticized polyvinyl chloride mixed, in primary forms	6.5	A
39042200	Plasticized polyvinyl chloride mixed, in primary forms	6.5	A
39043000	Vinyl chloride-vinyl acetate copolymers, in primary forms	9	A
39044000	Vinyl chloride copolymers, nes, in primary forms	12	A
39045000	Vinylidene chloride polymers, in primary forms	6.5	A
39046100	Polytetrafluoroethylene, in primary forms	10	A
39046900	Fluoro-polymers (excl. polytetrafluoroethylene), in primary forms	6.5	A
39049000	Polymers of halogenated olefins, in primary forms, nes	10	A
39051200	Polyvinyl acetate, in aqueous dispersion	10	A
39051900	Polyvinyl acetate, in other primary forms, nes	10	A

HS2014	Description	Base Rate	Staging Category
39052100	Vinyl acetate copolymers, in aqueous dispersion	10	A
39052900	Vinyl acetate copolymers, in other primary forms, nes	10	A
39053000	Polyvinyl alcohols, in primary forms, whether or not containing unhydrolyzed acetate groups	14	A
39059100	Copolymers of Vinyl/vinyl esters, nes, in primary forms	10	A
39059900	Vinyl/vinyl esters polymers, nes, in primary forms	10	A
39061000	Polymethyl methacrylate, in primary forms	6.5	A
39069010	Polyacrylamide	6.5	A
39069090	Acrylic polymers, in primary forms, nes	6.5	A
39071010	Polyoxymethylene in primary forms	6.5	A
39071090	Polyacetals, in primary forms, nes	6.5	A
39072010	Polvtetramethylene Ether Glycol	6.5	A
39072090	Polyethers, in primary forms, nes	6.5	A
39073000	Epoxide resins, in primary forms	6.5	A
39074000	Polycarbonates, in primary forms	6.5	A
39075000	Alkyd resins, in primary forms	10	A
39076011	Polyethylene terephthalate in slices or chips, high viscosity	6.5	A
39076019	Polyethylene terephthalate in slices or chips, nes	6.5	A
39076090	Polyethylene terephthalate, nes, in primary forms	6.5	A
39077000	Poly (lactic acid)	6.5	A
39079100	Unsaturated polyesters, in primary forms, nes	6.5	A
39079910	Polybutylene terephthalate	6.5	A
39079991	Poly (butylene adipata-co-terephthalate)	6.5	A
39079999	Other polyesters in primary forms, other than unsaturated	6.5	A
39081011	Polyamides in the form of slices or chips of polyamide-6, 6	6.5	A
39081012	Polyamides in the form of slices or chips of polyamide-6	6.5	A
39081019	Other Polyamides in the form of slices or chips	6.5	A
39081090	Primary polyamide -6, -11, -12, -6, 6, -6, 9, -6, 10 or -6, 12, nes	6.5	A