

Schedule of the Republic of Costa Rica

SAC Code	Description	Base Rate	Staging Category
01	LIVE ANIMALS AND PRODUCTS OF THE ANIMAL KINGDOM		
0101	LIVE HORSES, ASSES, MULES AND HINNIES		
010110	- Pure-bred breeding animals:		
01011010	-- Horses	1	A
01011090	-- Other	10	A
01019000	- Other:	10	A
0102	LIVE BOVINE ANIMALS		
01021000	- Pure-bred breeding animals	1	A
01029000	- Other:	10	A
0103	LIVE SWINE ANIMALS		
01031000	- Pure-bred breeding animals:	1	A
01039	- Other:		
01039100	-- Weighing less than 50 kg	10	A
01039200	-- Weighing 50 kg or more	10	A
0104	LIVE SHEEP AND GOAT		
010410	-Of sheep:		
01041010	-- Pure-bred breeding animals:	1	A
01041090	-- Other	10	A
010420	-Of goats:		
01042010	-- Pure-bred breeding animals:	1	A
01042090	-- Other	10	A
0105	LIVE POULTRY OF THE DOMESTIC SPECIES, COCKS, CHICKENS, DUCKS, GEESE, TURKEYS (GALLOPAVO) AND GUINEA FOWLS		
01051	- Weighing not more than 185 g:		
01051100	-- Cocks and Chickens	1	A
01051200	-- Turkeys (gallopavus)	1	A
01051900	-- Other	10	A
01059	- Other:		
01059400	-- Cocks and Chickens	10	A
01059900	-- Other	10	A
0106	OTHER LIVE ANIMALS		
01061	- Mammals:		
01061100	-- Primates	10	A
01061200	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	10	A
01061900	-- Other	10	A
01062000	- Reptiles (including snakes and sea turtles)	10	A
01063	- Birds:		
01063100	-- Birds of prey	10	A
01063200	-- Psittaciformes (including parrots, parakeets, cockatoos and other macaws)	10	A
01063900	-- Other	10	A
010690	- Other:		
01069010	-- Bees, whether or not in swarms, hives or the like continent	1	A
01069090	-- Other	10	A
02	MEAT AND EDIBLE MEAT OFFAL		
0201	MEAT OF BOVINE ANIMALS, FRESH OR CHILLED		
02011000	- In carcasses and half-carcasses	15	C
02012000	- Other cuts with bone in	15	C
02013000	- Boneless	15	D
0202	MEAT OF BOVINE ANIMALS, FROZEN		
02021000	- In carcasses and half-carcasses	15	B
02022000	- Other cuts with bone in	15	B
02023000	- Boneless	15	B
0203	MEAT OF SWINE ANIMALS, FRESH, CHILLED OR FROZEN		
02031	- Fresh or chilled:		
02031100	-- Carcasses and half-carcasses	46	A
02031200	-- Hams, shoulders and cuts thereof, with bone in	46	A
02031900	-- Other	46	A
02032	- Frozen:		
02032100	-- Carcasses and half-carcasses	46	F
02032200	-- Hams, shoulders and cuts thereof, with bone in	46	F
02032900	-- Other	46	F
0204	MEAT OF SHEEP OR GOATS, FRESH, CHILLED OR FROZEN		
02041000	-- Carcasses and half-carcasses of lamb, fresh or chilled	15	B
02042	- Other meat of sheep, fresh or chilled:		
02042100	-- Carcasses and half-carcasses	15	B
02042200	-- Other cuts with bone in	15	B
02042300	-- Boneless	15	B
02043000	- Carcasses and half-carcasses of lamb, frozen	15	D

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02044	- Other meat of sheep, frozen:		
02044100	- - Carcasses and half-carcasses	15	D
02044200	- - Other cuts with bone in	15	C
02044300	- - Boneless	15	C
02045000	- Meat of goats	15	C
02050000	MEAT OF HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN	15	A
0206	EDIBLE OFFAL OF BOVINE ANIMALS, SWINE, SHEEP, GOATS, HORSES, ASSES OR MULES, FRESH, CHILLED OR FROZEN		
02061000	- Of bovine animals, fresh or chilled, fresh or chilled	1	A
02062	- Of bovine animals, frozen:		
02062100	- - Tongues	1	A
02062200	- - Livers	1	A
02062900	- - Other	1	A
020630	- Of swine, fresh or chilled:		
02063010	- - Skin	6	A
02063090	- - Other	46	A
02064	- Of swine, frozen:		
02064100	- - Livers	1	A
020649	- - Other:		
02064910	- - - Skin	6	B
02064990	- - - Other	46	C
02068000	- Other, fresh or chilled:	1	A
02069000	- Other, frozen:	1	A
0207	MEAT AND EDIBLE OFFAL, OF THE POULTRY OF HEADING 0105, FRESH, CHILLED OR FROZEN		
02071	- - Of chicken		
02071100	- - Not cut in pieces, fresh or chilled	41	C
02071200	- - Not cut in pieces, frozen	MFN	E
020713	- - Cuts and offal, fresh or chilled:		
02071310	- - - In paste form, mechanically boned	6	A
0207139	- - - Other:		
02071391	- - - - Breasts	41	C
02071392	- - - - Wings	151	C
02071393	- - - - Legs, thighs, whether or not jointed	151	C
02071394	- - - - Legs, thighs, that may contains other cuts in the same presentetion, whether or not jointed	151	C
02071399	- - - - Other	151	C
020714	- - Cuts and offal, frozen:		
02071410	- - - In paste form, mechanically boned	6	A
0207149	- - - Other:		
02071491	- - - - Breasts	MFN	E
02071492	- - - - Wings	MFN	E
02071493	- - - - Legs, thighs, whether or not jointed	MFN	E
02071494	- - - - Legs, thighs, that may contains other cuts in the same presentetion, whether or not jointed	MFN	E
02071499	- - - - Other	MFN	E
02072	- Of turkeys		
02072400	- - Not cut in pieces, fresh or chilled	41	A
02072500	- - Not cut in pieces, frozen	41	A
020726	- - Cuts and offal, fresh or chilled		
02072610	- - - In paste form, mechanically boned	6	A
02072690	- - - Other	151	A
020727	- - Cuts and offal, frozen:		
02072710	- - - In paste form, mechanically boned	6	A
02072790	- - - Other	41	A
02073	- Of ducks, geese or guinea fowls:		
02073200	- - Not cut in pieces, fresh or chilled	41	A
02073300	- - Not cut in pieces, frozen	15	A
02073400	- - Fatty livers, fresh or chilled	15	A
020735	- - Other, fresh or chilled:		
02073510	- - - In paste form, mechanically boned	36	A
02073590	- - - Other	151	A
020736	- - Other, frozen:		
02073610	- - - In paste form, mechanically boned	36	A
02073690	- - - Other	41	A
0208	OTHER MEAT AND EDIBLE MEAT OFFAL, FRESH, CHILLED OR FROZEN		
02081000	- Of rabbit or hare	15	C
02083000	- Primates	15	A

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02084000	- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	15	A
02085000	- Reptiles (including snakes and sea turtles)	15	A
020890	- Other		
02089010	- Frogs' legs	15	A
02089090	-- Other	15	A
0209	PIG FAT, FREE OF LEAN MEAT, AND POULTRY FAT, NOT RENDERED OR OTHERWISE EXTRACTED, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED		
02090010	- Pig fat	6	A
02090020	- Other pig fat	6	A
02090030	- Poultry fat	15	A
0210	MEAT AND EDIBLE MEAT OFFAL, SALTED, IN BRINE, DRIED OR SMOKED; EDIBLE FLOURS AND MEALS OF MEAT OR MEAT OFFAL		
02101	- Meat of swine:		
02101100	-- Hams, shoulders and cuts thereof, with bone in	MFN	E
02101200	-- Bellies (streaky) and cuts thereof	MFN	E
02101900	-- Other	6	A
02102000	- Meat of bovine animals	15	A
02109	- Other, including edible flours and meals of meat or meat offal:		
02109100	-- Of primates	10	B
02109200	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	10	A
02109300	- Of reptiles (including snakes and sea turtles)	10	B
021099	-- Other:		
02109910	-- Poultry livers, salted or in brine	15	A
02109920	-- Poultry livers, dried or smoked	15	A
02109930	-- Flours and meals of meat or meat offal	10	A
02109990	-- Other	15	A
03	FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES		
0301	LIVE FISH		
03011000	- Ornamental fish	15	A
03019	- Other live fish:		
030191	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster):		
03019110	--- Fry for re-stocking	1	A
03019190	--- Other	10	C
030192	-- Eels (Anguilla spp.):		
03019210	--- Fry for re-stocking	1	A
03019290	--- Other	10	C
030193	-- Carps:		
03019310	--- Fry for re-stocking	6	C
03019390	--- Other	10	C
03019400	-- Tunas or Bluefin Tuna (Thunnus thynnus)	1	A
03019500	-- Sourther tunas (Thunnus maccoyii)	1	A
030199	-- Other:		
03019910	--- Fry for re-stocking	1	A
0301999	--- Other		
03019991	---- Tunas (of the genus Thunnus, excluding Thunnus thynnus and Thunnus maccoyii), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), sardines (Sardina pilchardus, Sardinops spp.) and mackerel (Scomber scombrus, Scomber australasicus,	1	A
03019999	---- Other	10	C
0302	FISH, FRESH OR CHILLED, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING 0304		
03021	- Salmonidae, excluding livers and roes:		
03021100	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	15	C
03021200	-- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	10	C
03021900	-- Other	10	C
03022	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes:		

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03022100	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	10	C
03022200	-- Plaice (<i>Pleuronectes platessa</i>)	10	C
03022300	-- Sole (<i>Solea</i> spp.)	10	C
03022900	-- Other	MFN	E
03023	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripebellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:		
03023100	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	1	A
03023200	-- Yellowfin tunas (<i>Thunnus albacares</i>)	1	A
03023300	-- Skipjack or stripe-bellied bonito	1	A
03023400	-- Bigeye tunas (<i>Thunnus obesus</i>)	1	A
03023500	-- Bluefin tunas (<i>Thunnus thynnus</i>)	1	A
03023600	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	1	A
03023900	-- Other	1	A
03024000	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes	10	C
03025000	- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes	10	C
03026	- Other fish, excluding livers and roes:		
03026100	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	1	A
03026200	-- Haddock (<i>Melanogrammus aeglefinus</i>)	10	C
03026300	-- Coalfish (<i>Pollachius virens</i>)	10	C
03026400	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	10	C
03026500	-- Dogfish and other sharks	10	C
03026600	-- Eels (<i>Anguilla</i> spp.)	10	C
03026700	-- Swordfish (<i>Xiphias gladius</i>)	MFN	E
03026800	-- Antarctic toothfish and Patagonian toothfish or Chilean sea bass (<i>Dissostichus</i> spp.)	15	C
030269	-- Other		
03026920	--- Snappers (<i>Lutjanus</i> spp.)	MFN	E
03026930	--- Dolphinfin (<i>Coryphaena hippurus</i>)	MFN	E
03026940	--- Groupers (<i>Epinephelus</i> spp., <i>Paralabrax</i> spp.)	15	C
03026950	--- Croakers (<i>Sciaena</i> spp.)	MFN	E
03026960	--- Spearfishes (<i>Makaria</i> spp., <i>Tetrapturus</i> spp.)	MFN	E
03026970	--- Tilapias (<i>Tilapia</i> spp.)	MFN	E
03026980	--- Dusky sea-perch (<i>Epinephelus guaza</i>)	MFN	E
03026990	--- Other	MFN	E
03027000	- Livers and roes	6	C
0303	FISH, FROZEN, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING 0304		
03031	- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), excluding livers and roes:		
03031100	-- Red salmon (<i>Oncorhynchus nerka</i>)	10	C
03031900	-- Other	10	C
03032	- Other salmonidae, excluding livers and roes:		
03032100	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	MFN	E
03032200	- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	10	C
03032900	-- Other	10	C
03033	- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:		
03033100	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	10	C
03033200	-- Plaice (<i>Pleuronectes platessa</i>)	10	C
03033300	-- Sole (<i>Solea</i> spp.)	10	C
03033900	-- Other	MFN	E
03034	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripebellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:		
03034100	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	1	A
03034200	-- Yellowfin tunas (<i>Thunnus albacares</i>)	1	A
03034300	-- Skipjack or stripe-bellied bonito	1	A
03034400	-- Bigeye tunas (<i>Thunnus obesus</i>)	1	A
03034500	-- Bluefin tunas (<i>Thunnus thynnus</i>)	1	A
03034600	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	1	A
03034900	-- Other	1	A
03035	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) and cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes:		

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03035100	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10	C
03035200	- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	10	C
03036	- Swordfish (<i>Xiphias gladius</i>), Antarctic toothfish and Patagonian toothfish or Chilean sea bass (<i>Dissostichus</i> spp.), excluding livers and roes:		
03036100	-- Swordfish (<i>Xiphias gladius</i>)	MFN	E
03036200	-- Antarctic toothfish and Patagonian toothfish or Chilean sea bass (<i>Dissostichus</i> spp.)	10	C
03037	- Other fish, excluding livers and roes:		
03037100	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.) and brisling or sprats (<i>Sprattus sprattus</i>)	1	A
03037200	-- Haddock (<i>Melanogrammus aeglefinus</i>)	10	C
03037300	-- Coalfish (<i>Pollachius virens</i>)	10	C
03037400	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	1	A
03037500	-- Sharks	10	C
03037600	-- Eels (<i>Anguilla</i> spp.)	10	C
03037700	-- Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	MFN	E
03037800	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	MFN	E
03037900	-- Other	MFN	E
03038000	- Livers and roes	6	C
0304	FISH FILLETS AND OTHER FISH MEAT (WHETHER OR NOT MINCED), FRESH, CHILLED OR FROZEN		
03041	- Fresh or chilled:		
03041100	-- Swordfish (<i>Xiphias gladius</i>)	MFN	E
03041200	-- Antarctic toothfish and Patagonian toothfish or Chilean sea bass (<i>Dissostichus</i> spp.)	15	C
03041900	-- Other	MFN	E
03042	- Frozen fillets:		
03042100	-- Swordfish (<i>Xiphias gladius</i>)	MFN	E
03042200	-- Antarctic toothfish and Patagonian toothfish or Chilean sea bass (<i>Dissostichus</i> spp.)	15	C
030429	-- Other:		
03042910	--- Snappers (<i>Lutjanus</i> spp.)	MFN	E
03042920	--- Dolphinfin (<i>Coryphaena hippurus</i>)	MFN	E
03042930	--- Groupers (<i>Epinephelus</i> spp., <i>Paralabrax</i> spp.)	MFN	E
03042940	--- Croakers (<i>Sciaena</i> spp.)	MFN	E
03042950	--- Spearfishes (<i>Makaria</i> spp., <i>Tetrapturus</i> spp.)	MFN	E
03042960	--- Tilapias (<i>Tilapia</i> spp.)	MFN	E
03042970	--- Dusky sea-perch (<i>Epinephelus guaza</i>)	MFN	E
03042990	--- Other	MFN	E
03049	- Other:		
03049100	-- Swordfish (<i>Xiphias gladius</i>)	MFN	E
03049200	-- Antarctic toothfish and Patagonian toothfish or Chilean sea bass (<i>Dissostichus</i> spp.)	15	C
03049900	-- Other:	MFN	E
0305	FISH DRIED, SALTED OR IN BRINE ; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS OF FISH, FIT FOR HUMAN CONSUMPTION		
03051000	- Flours, meals and pellets of fish, fit for human consumption	1	A
03052000	- Livers and roes of fish, dried, smoked, salted or in brine	10	C
03053000	- Fish fillets, dried, salted or in brine, but not smoked	15	A
03054	- Smoked fish, including fillets:		
03054100	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	15	C
03054200	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	15	C
03054900	-- Other	15	C
03055	- Dried fish, whether or not salted but not smoked:		
03055100	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	15	C
03055900	-- Other	15	C
03056	- Fish, salted but not dried or smoked and fish in brine:		
03056100	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	15	C
03056200	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	15	C
03056300	-- Anchovies (<i>Engraulis</i> spp.)	15	C
03056900	-- Other	15	C

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0306	CRUSTACEANS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; CRUSTACEANS, IN SHELL, COOKED BY STEAMING OR BY BOILING IN WATER, WHETHER OR NOT CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; FLOURS, MEALS AND PELLETS OF CRUSTACEANS, FIT FOR HUMAN CONSUMPTION		
03061	- Frozen:		
030611	-- Spiny lobsters, langouste or rock lobsters (Palinurus spp., Panulirus spp., Jasus spp.):		
0306111	--- Unshelled		
03061111	---- Whole	MFN	E
03061112	---- Heads	10	C
03061113	---- Tails	10	C
03061120	--- Shelled	MFN	E
03061200	-- Lobsters (Homarus spp.)	10	C
030613	-- Shrimps, prawns and other decapods natantia:		
0306131	--- Shrimps:		
03061311	---- Cultivated	MFN	E
03061319	---- Other	MFN	E
03061390	--- Other	MFN	E
03061400	-- Crabs (excluding macrura)	MFN	E
03061900	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	10	C
03062	- Not frozen:		
03062100	-- Spiny lobsters, langouste or rock lobsters (Palinurus spp., Panulirus spp., Jasus spp.):	MFN	E
03062200	-- Lobsters (Homarus spp.)	10	C
030623	-- Shrimps, prawns and other decapods natantia:		
03062310	--- Fry for re-stocking	1	A
03062390	--- Other	MFN	E
03062400	-- Crabs (excluding macrura)	10	C
030629	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption		
03062910	--- Flours, meals and pellets	10	C
03062990	--- Other	10	C
0307	MOLLUSCS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; FLOURS, MEALS AND PELLETS OF AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS, FIT FOR HUMAN CONSUMPTION		
03071000	- Oysters	10	C
03072	- Scallops, queen scallops and other molluscs of the genera Pecten, Chlamys or Placopecten:		
03072100	-- Live, fresh or chilled:	10	C
03072900	-- Other	10	C
03073	- Mussels (Mytilus spp., Perna spp.):		
03073100	-- Live, fresh or chilled:	10	C
03073900	-- Other	MFN	E
03074	- Cuttle fish (Sepia officinalis, Rossia macrosoma) and Bobtail squid (Sepioloa spp.); and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.):		
03074100	-- Live, fresh or chilled:	10	C
030749	-- Other		
03074910	--- Frozen Squid, put up for sale in packings of more than 3 kg	1	A
03074990	--- Other	10	A
03075	- Octopus (Octopus spp.):		
03075100	-- Live, fresh or chilled	10	C
03075900	--- Other	MFN	E
03076000	- Snails, other than sea snails	10	C
03079	- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:		
03079100	-- Live, fresh or chilled	10	C
03079900	-- Other	MFN	E
04	DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED		
0401	MILK AND CREAM, NOT CONCENTRATED, NOR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER		
04011000	- Of a fat content, by weight, not exceeding 1%	MFN	E
04012000	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	MFN	E
04013000	- Containing by weight more than 6% of milk solids	MFN	E

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SAC Code	Description	Base Rate	Staging Category
0402	MILK AND CREAM, CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER		
04021000	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	MFN	E
04022	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:		
040221	-- Not containing added sugar or other sweetening matter:		
0402211	--- Semi-skimmed milk, of a fat content, by weight, of less than 26%:		
04022111	---- In containers of a net content of less than 3 kg	MFN	E
04022112	---- In containers of a net content of 3 kg or more	MFN	E
0402212	--- Full-cream milk, of a fat content, by weight, of 26% or more:		
04022121	---- In containers of a net content of less than 5 kg	MFN	E
04022122	---- In containers of a net content of 5 kg or more	MFN	E
04022900	-- Other	MFN	E
04029	- Other:		
040291	-- Not containing added sugar or other sweetening matter:		
04029110	--- Evaporated milk	10	A
04029120	--- Cream	MFN	E
04029190	--- Other	MFN	E
040299	-- Other:		
04029910	--- Condensed milk	10	A
04029990	--- Other	MFN	E
0403	BUTTERMILK, CURDLED MILK AND CREAM, YOGURT, KEPHIR AND OTHER FERMENTED OR ACIDIFIED MILK AND CREAM, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED OR CONTAINING ADDED FRUIT, OTHER FRUITS OR COCOA		
04031000	- Yogurt	MFN	E
040390	- Other:		
04039010	-- Buttermilk	MFN	E
04039090	-- Other	MFN	E
0404	WHEY, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER; PRODUCTS CONSISTING OF NATURAL MILK CONSTITUENTS, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER, NOT ELSEWHERE SPECIFIED OR INCLUDED		
04041000	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	1	A
04049000	- Other	MFN	E
0405	BUTTER AND OTHER FATS AND OILS DERIVED FROM MILK; DAIRY SPREADS		
04051000	- Butter	MFN	E
04052000	- Dairy spreads	MFN	E
040590	- Other:		
04059010	-- Butter oil	6	A
04059090	-- Other	MFN	E
0406	CHEESE AND CURD		
04061000	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	MFN	E
040620	- Grated or powdered cheese, of all kinds:		
04062010	-- Cheddar type, dried	1	A
04062090	-- Other	MFN	E
04063000	- Processed cheese, not grated or powdered	MFN	E
04064000	- Blue cheese and other cheeses showing veins produced by <i>Penicillium roqueforti</i>	15	A
040690	- Other cheese:		
04069010	-- Mozzarella type	MFN	E
04069020	-- Cheddar type, in blocks or slabs	MFN	E
04069090	-- Other	MFN	E
0407	BIRDS' EGGS, IN SHELL, FRESH, PRESERVED OR COOKED		
04070010	- Fertilized eggs for breeding	1	A
04070020	- Ostrich eggs	10	A
04070090	- Other	15	A
0408	BIRDS' EGGS, NOT IN SHELL, AND EGG YOLKS, FRESH, DRIED, COOKED BY STEAMING OR BY BOILING IN WATER, MOULDED, FROZEN OR OTHERWISE PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER		
04081	- Egg yolks:		
04081100	-- Dried	10	A
04081900	-- Other	10	A
04089	- Other:		
04089100	-- Dried	10	A
04089900	-- Other	10	A

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SAC Code	Description	Base Rate	Staging Category
04090000	NATURAL HONEY	MFN	E
04100000	EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED	15	A
05	PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED		
05010000	UNWORKED HAIR, WHETHER OR NOT WASHED OR DEFATTED; WASTE OF HAIR	6	A
0502	PIGS', HOGS' OR BOARS' BRISTLES; BADGER HAIR AND OTHER BRUSH MAKING HAIR; WASTE OF SUCH BRISTLES OR HAIR		
05021000	- Pigs', hogs' or boars' bristles and waste thereof	1	A
05029000	- Other	6	A
0504	GUTS, BLADDERS AND STOMACHS OF ANIMALS, OTHER THAN FISH, WHOLE AND PIECES THEREOF, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED		
05040010	- Of Bovine	6	A
05040020	- Of swine or of sheep	6	A
05040090	- Other	6	A
0505	PIELAS Y DEMAS PARTES DE AVE, CON SUS PLUMAS O SU PLUMON, PLUMAS Y PARTES DE PLUMAS (INCLUSO RECORTADAS) Y PLUMON, EN BRUTO O SIMPLEMENTE LIMPIADOS, DESINFECTADOS O PREPARADOS PARA SU CONSERVACION; POLVO Y DESPERDICIOS DE PLUMAS O DE PARTES DE PLUMAS		
05051000	- Feathers of a kind used for stuffing; down	6	A
05059000	- Other	6	A
0506	BONES AND HORN-CORES, UNWORKED, DEFATTED, SIMPLY PREPARED (BUT NOT CUT TO SHAPE), TREATED WITH ACID OR DEGELATINIZED; POWDER AND WASTE OF THESE PRODUCTS		
05061000	- Ossein and bones treated with acid	6	A
05069000	- Other	6	A
0507	IVORY, TORTOISE-SHELL, WHALEBONE AND HAIR OF MARINE MAMMALS, HORNS, ANTLERS, HOOVES, NAILS, CLAWS AND BEAKS, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE; POWDER AND WASTE OF THESE PRODUCTS		
05071000	- Ivory; ivory powder and waste	6	A
05079000	- Other	6	A
05080000	CORAL AND SIMILAR MATERIALS, UNWORKED OR SIMPLY PREPARED BUT NOT OTHERWISE WORKED; SHELLS OF MOLLUSCS, CRUSTACEANS OR ECHINODERMS AND CUTTLE-BONE, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE, POWDER AND WASTE THEREOF	6	A
05100000	AMBERGRIS, CASTOREUM, CIVET AND MUSK; CANTHARIDES; BILE, WHETHER OR NOT DRIED; GLANDS AND OTHER ANIMAL PRODUCTS USED IN THE PREPARATION OF PHARMACEUTICAL PRODUCTS, FRESH, CHILLED, FROZEN OR OTHERWISE PROVISIONALLY PRESERVED	1	A
0511	ANIMAL PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED; DEAD ANIMALS OF CHAPTER 1 OR 3, UNFIT FOR HUMAN CONSUMPTION		
05111000	- Bovine semen	1	A
05119	- Other		
051191	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:		
05119110	--- Eggs and roes	1	A
05119190	--- Other	6	A
051199	-- Other:		
05119910	--- Embryos	1	A
05119920	--- Natural sponges of animal origin	6	A
05119990	--- Other	6	A
06	LIVE PLANTS AND FLOWER-GROWING PRODUCTS		
0601	BULBS, TUBERS, TUBEROUS ROOTS, CORMS, CROWNS AND RHIZOMES, DORMANT, IN GROWTH OR IN FLOWER; CHICORY PLANTS AND ROOTS OTHER THAN ROOTS OF HEADING 1212		
06011000	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	1	A
06012000	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	1	A
0602	OTHER LIVE PLANTS (INCLUDING THEIR ROOTS), CUTTINGS AND SLIPS; MUSHROOM SPAWN		
06021000	- Unrooted cuttings and slips	1	A
060220	- Trees, shrubs and bushes, of kinds which bear edible fruit or nuts, grafted or not,:		
06022010	-- Saplings	10	A
06022090	-- Other	1	A
06023000	- Rhododendrons and azaleas, grafted or not	1	A
06024000	- Roses, grafted or not	1	A

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SAC Code	Description	Base Rate	Staging Category
060290	- Other:		
06029010	- - Young vegetable or tobacco plants	10	A
06029090	- - Other	1	A
0603	CUT FLOWERS AND FLOWER BUDS, OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED		
06031	- Fresh:		
06031100	- - Roses	15	A
06031200	- - Carnations	15	A
06031300	- - Orchids	15	A
06031400	- - Chrysanthemums	15	A
060319	- - Other:		
06031910	- - - Ginger	15	A
06031920	- - - Bird-of-paradise flowers	15	A
06031930	- - - Calla lillies	15	A
06031940	- - - Lillies	15	A
06031950	- - - Sysoffilia	15	A
06031960	- - - Sorbus domestica	15	A
06031970	- - - Statice	15	A
06031980	- - - Astromerias	15	A
0603199	- - - Other:		
06031991	- - - - Agapanthus	15	A
06031992	- - - - Gladioli	15	A
06031993	- - - - Anturio flowers	15	A
06031994	- - - - Heliconias	15	A
06031999	- - - - Other	15	A
060390	- Other:		
06039010	- - Flower arrangements	15	B
06039090	- - Other	15	B
0604	FOLIAGE, BRANCHES AND OTHER PARTS OF PLANTS, WITHOUT FLOWERS OR FLOWER BUDS, AND GRASSES, MOSSES AND LICHENS, BEING GOODS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED		
06041000	- Mosses and lichens	15	B
06049	- Other:		
060491	- - Fresh:		
06049110	- - - Arrangements	15	A
06049190	- - - Other	15	A
060499	- - Other:		
06049910	- - - Arrangements	15	A
06049990	- - - Other	15	A
07	EDIBLE VEGETABLES, PLANTS, ROOTS AND TUBERS		
0701	POTATOES, FRESH OR CHILLED		
07011000	- Seed	1	A
07019000	- Other	MFN	E
07020000	TOMATOES FRESH OR CHILLED	MFN	E
0703	ONIONS, SHALLOTS, GARLIC, LEEKS AND OTHER ALLIACEOUS VEGETABLES, FRESH OR CHILLED		
070310	- Onions and shallots:		
0703101	- - Onions:		
07031011	- - - Yellow	MFN	E
07031012	- - - White	MFN	E
07031013	- - - Red	MFN	E
07031019	- - - Other	MFN	E
07031020	- - Shallots	36	C
07032000	- Garlic	15	A
07039000	- Leeks and other alliaceous vegetables	15	C
0704	CABBAGES, CAULIFLOWERS, KOHLRABI, KALE AND SIMILAR EDIBLE BRASSICAS, FRESH OR CHILLED		
07041000	- Cauliflowers and headed broccoli	15	C
07042000	- Brussels sprouts	15	C
07049000	- Other	15	C
0705	LETTUCE (LACTUCA SATIVA) AND CHICORY (CICHORIUM SPP.), FRESH OR CHILLED		
07051	- Lettuce		
07051100	- - Cabbage lettuce (head lettuce)	15	A

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SAC Code	Description	Base Rate	Staging Category
07051900	-- Other	15	A
07052	- Chicory		
07052100	-- Witloof chicory (Cichorium intybus var. foliosum)	15	A
07052900	-- Other	15	A
0706	CARROTS, TURNIPS, SALAD BEETROOT, SALSIFY, CELERIAC, RADISHES AND SIMILAR EDIBLE ROOTS, FRESH OR CHILLED		
07061000	- Carrots and turnips	15	C
07069000	- Other	15	C
07070000	CUCUMBERS AND GHERKINS, FRESH OR CHILLED	15	C
0708	LEGUMINOUS VEGETABLES, SHELLED OR UNSHELLED, FRESH OR CHILLED		
07081000	- Peas (Pisum sativum)	15	C
07082000	- Beans (Vigna spp., Phaseolus spp.)	15	C
07089000	- Other	15	C
0709	OTHER VEGETABLES, FRESH OR CHILLED		
07092000	- Asparagus	15	A
07093000	- Aubergines (egg-plants)	15	A
07094000	- Celery other than celeriac	15	A
07095	- Mushrooms and truffles:		
07095100	-- Mushrooms of the genus Agaricus	6	A
07095900	-- Other	6	C
070960	- Fruits of the genus Capsicum or of the genus Pimenta:		
07096010	-- Sweet pimientos	15	C
07096020	-- Chillies (Capsicum frutescens L.)	15	C
07096090	-- Other	15	C
07097000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	15	C
070990	- Other:		
07099010	-- Sweet corn	15	C
07099020	-- Chayotes	15	A
07099030	-- Pumpkins	15	A
07099040	-- Okras	15	A
07099050	-- Globe artichokes	15	A
07099090	-- Other	15	C
0710	VEGETABLES , UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN		
07101000	- Potatoes	MFN	E
07102	- Leguminous vegetables, shelled or unshelled:		
07102100	-- Peas (Pisum sativum)	15	C
07102200	-- Beans (Vigna spp., Phaseolus spp.)	15	C
07102900	-- Other	15	C
07103000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	15	C
07104000	-- Sweet corn	15	C
07108000	- Other vegetables	MFN	E
07109000	- Mixtures of vegetables	15	C
0711	VEGETABLES PROVISIONALLY PRESERVED (FOR EXAMPLE: BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION		
07112000	- Olives	1	A
07114000	- Cucumbers and gherkins	15	C
07115	- Mushrooms and truffles:		
07115100	-- Mushrooms of the genus Agaricus	1	A
07115900	-- Other	1	A
071190	- Other vegetables; mixtures of vegetables:		
07119020	-- Onions	15	C
07119030	-- Capers	1	A
07119090	-- Other, including mixtures of vegetables	15	C
0712	DRIED VEGETABLES, WHOLE, CUT, SLICED, BROKEN OR IN POWDER, BUT NOT FURTHER PREPARED		
071220	- Onions:		
07122010	-- Powdered, in containers of a net content of 5 kg or more	6	C
07122090	-- Other	15	C
07123	- Wood ears Mushrooms (Auricularia spp.), jelly fungi (Tremella spp.) and other mushrooms; truffles:		
07123100	-- Mushrooms of the genus Agaricus:	6	A
07123200	-- Wood ears (Auricularia spp.)	6	A
07123300	-- Jelly fungi (Tremella spp.)	6	C
07123900	-- Other	6	C
071290	- Other vegetables; mixtures of vegetables		

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SAC Code	Description	Base Rate	Staging Category
07129010	-- Tomatoes, parsley, marjoram or garlic, powdered, in containers of a net content 5 kg or more	6	A
07129020	-- Seeds of sweet corn (Zea Mays var. Saccharata)	0	A
07129090	-- Other, including mixtures of vegetables	15	C
0713	DRIED LEGUMINOUS VEGETABLES, SHELLED, WHETHER OR NOT SKINNED OR SPLIT		
07131010	-- Seeds of Peas (Pisum sativum)	1	A
07131090	-- Other	15	A
07132000	- Chickpeas	10	C
07133	- Beans (Vigna spp., Phaseolus spp.):		
071331	--Of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek:		
07133110	- - - Of the species Vigna mungo (L.) Hepper	15	C
07133190	- - - Other	15	C
07133200	- - Small red (Adzuki) beans (Phaseolus or Vigna angularis)	31	C
071333	-- Kidney beans,(Phaseolus vulgaris):		
07133310	- - - Black	31	F
07133320	- - - White	21	A
07133330	--- Seeds of kidney beans,(Phaseolus vulgaris)	1	A
07133340	---Red	MFN	E
07133390	- - - Other	MFN	E
071339	- - Other:		
07133910	- - - Phaseolus coccinius	15	C
07133920	- - - Lima beans (Phaseolus lunatus)	15	C
07133990	- - - Other	15	C
07134000	- Lentils	15	C
07135000	- Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. Equina) and minor (Vicia faba var. minor)	15	C
071390	- Other:		
07139010	- - Pigeon peas (Cajanus cajan)	15	C
07139090	- - Other	15	C
0714	MANIOC, ARROWROOT OR SALEP, JERUSALEM ARTICHOKEs, SWEET POTATOES AND SIMILAR ROOTS AND TUBERS WITH HIGH STARCH OR INULIN CONTENT, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS; SAGO PITH:		
07141000	- Manioc (cassava)	15	B
07142000	- Sweet potatoes	15	B
071490	- Other:		
07149010	- - Dasheens (Colocasia esculenta)	15	B
07149020	- - White yams (Dioscorea alata)	15	B
07149030	- - Yautia (Xanthosoma saggitifolium)	15	B
07149040	- - Cush-cush yams (Dioscorea trifida)	15	B
07149090	- - Other	15	B
08	EDIBLE FRUITS; PEEL OF CITRUS FRUIT, WATERMELONS OR MELONS		
0801	COCONUTS, BRAZIL NUTS AND CASHEW NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED		
08011	- Coconuts:		
08011100	- - Dried:	10	A
08011900	- - Other	15	A
08012	- Brazil nuts:		
08012100	- - In shell	15	A
08012200	- - Shelled	15	A
08013	- Cashew nuts:		
08013100	- - In shell	15	A
08013200	- - Shelled	15	A
0802	OTHER NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED		
08021	- Almonds:		
08021100	- - In shell	1	A
08021200	- - Shelled	1	A
08022	- Hazelnuts or filberts (Corylus spp.):		
08022100	- - In shell	1	A
08022200	- - Shelled	1	A
08023	- Walnuts:		
08023100	- - In shell	15	A
08023200	- - Shelled	15	A
08024000	- Chestnuts (Castanea spp.)	15	A
08025000	- Pistachios	1	A
08026000	- Macadamia nuts	15	A
08029000	- Other	15	A
0803	BANANAS OR PLANTAINS, FRESH OR DRIED		

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SAC Code	Description	Base Rate	Staging Category
0803001	- Bananas (<i>Musa balbisiaca</i> , <i>acuminata</i> , <i>Musa paradisiaca</i> , <i>Musa sapientum</i>)		
08030011	- - Fresh	15	D
08030012	- - Dried	MFN	E
08030020	- Plantains (<i>Musa acuminata</i> var. <i>Plantain</i>)	MFN	E
08030090	- Other	MFN	E
0804	DATES, FIGS, PINEAPPLES, AVOCADOS, GUAVAS, MANGOES AND MANGOSTEENS, FRESH OR DRIED		
08041000	- Dates	15	A
08042000	- Figs	15	A
08043000	- Pineapples	15	C
08044000	- Avocados	15	A
080450	- Guavas, mangoes and mangosteens:		
08045010	- - Mangoes	15	C
08045020	- - Guavas and mangosteens	15	A
0805	CITRUS FRUIT, FRESH OR DRIED		
08051000	- Oranges	15	C
08052000	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	15	C
08054000	- Grapefruit	15	A
08055000	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus Latifolia</i>)	15	C
08059000	- Other	15	C
0806	GRAPES, FRESH OR DRIED		
08061000	- Fresh	15	A
08062000	- Dried, including raisins	1	A
0807	MELONS, WATERMELONS AND PAPAWS (PAPAYAS), FRESH		
08071	- Melons and watermelons:		
08071100	- - Watermelons	15	C
08071900	- - Other	15	C
08072000	- Papaws (papayas)	15	C
0808	APPLES, PEARS AND QUINCES, FRESH		
08081000	- Apples	15	A
080820	- Pears and quinces:		
08082010	- - Pears	15	A
08082020	- - Quinces	15	A
0809	APRICOTS, CHERRIES, PEACHES (INCLUDING NECTARINES), PLUMS AND SLOES, FRESH		
08091000	- Apricots	15	A
08092000	- Cherries	15	A
08093000	- Peaches, including nectarines	15	A
08094000	- Plums and sloes	15	A
0810	OTHER FRESH FRUIT		
08101000	- Strawberries	15	C
08102000	- Raspberries, blackberries, mulberries and loganberries:	15	C
08104000	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	15	A
08105000	- Kiwifruit	15	A
08106000	- Durians	15	A
081090	- Other:		
08109010	- - Soursops (<i>Annona muricata</i>)	15	C
08109020	- - Sweetsops (<i>Annona squamosa</i>)	15	C
08109030	- - Passion fruit (<i>Passiflora edulis</i> var. <i>flavicarpa</i>)	15	C
08109040	- - Granadillas (<i>Passiflora edulis</i> var. <i>Sims</i>)	15	C
0810905	- - Pitahayas:		
08109051	- - - Red, shelled	15	C
08109052	- - - Yellow, shelled	15	C
08109053	- - - Other, shelled	15	C
08109054	- - - Shelled	15	C
08109060	- - Gooseberries, including blackcurrant	15	C
08109070	--Rambután (<i>Nephelium lappaceum</i>)	15	C
08109090	- - Other	15	C
0811	FRUIT AND NUTS, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER		
08111000	- Strawberries	15	A
08112000	- Raspberries, blackberries, mulberries and loganberries:	15	A
08119000	- Other:	15	A

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SAC Code	Description	Base Rate	Staging Category
0812	FRUITS, PROVISIONALLY PRESERVED (FOR EXAMPLE : BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION		
081210	- Cherries:		
08121010	- - Morello cherries	1	A
08121090	- - Other	10	A
081290	- Other		
08129010	- - Strawberries	15	A
08129090	- - Other	15	A
0813	FRUIT, DRIED, OTHER THAN THAT OF HEADINGS 0801 TO 0806; MIXTURES OF NUTS OR DRIED FRUITS OF THIS CHAPTER		
08131000	- Apricots	15	A
08132000	- Plums	15	A
08133000	- Apples	15	A
08134000	- Other fruit	15	A
08135000	- Mixtures of nuts or dried fruits of this Chapter	15	A
08140000	PEEL OF CITRUS FRUIT, MELONS OR WATERMELONS, FRESH, FROZEN, DRIED OR PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS	15	A
09	COFFEE, TEA, MATE AND SPICES		
0901	COFFEE, WHETHER OR NOT ROASTED OR DECAFFEINATED; COFFEE HUSKS AND SKINS; COFFEE SUBSTITUTES CONTAINING COFFEE IN ANY PROPORTION		
09011	- Coffee, not roasted:		
090111	- - Not decaffeinated:		
09011110	- - - Raw, in berries	MFN	E
09011120	- - - Parchment coffee	MFN	E
09011130	- - - Café oro (Green coffee beans)	MFN	E
09011190	- - - Other	MFN	E
09011200	- - Decaffeinated	MFN	E
09012	- Coffee, roasted:		
09012100	- - Not decaffeinated	MFN	E
09012200	- - Decaffeinated	MFN	E
09019000	- Other	MFN	E
0902	TEA, WHETHER OR NOT FLAVOURED		
09021000	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	15	C
09022000	- Other green tea (not fermented)	15	C
09023000	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	MFN	E
09024000	- Other black tea (fermented) and other partly fermented tea	MFN	E
09030000	MATE	15	A
0904	PEPPER OF THE GENUS PIPER; DRIED OR CRUSHED OR GROUND FRUITS OF THE GENUS CAPSICUM OR THE GENUS PIMENTA		
09041	- Pepper:		
09041100	- - Neither crushed nor ground	10	C
09041200	- - Crushed or ground	6	C
090420	- Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground:		
09042010	- - Neither crushed nor ground	10	C
09042020	- - Crushed or ground	6	C
09050000	VAINILLA	10	C
0906	CINNAMON AND CINNAMON-TREE FLOWERS		
09061	- - Neither crushed nor ground		
09061100	- - Cinnamon (Cinnamomun zeylanicum Blume)	10	A
09061900	- - Other	10	A
09062000	- Crushed or ground	10	A
09070000	CLOVES (WHOLE FRUIT, CLOVES AND STEMS)	10	A
0908	NUTMEG, MACE AND CARDAMOMS		
09081000	- Nutmeg	10	A
09082000	- Mace	10	A
090830	- Cardamoms and Grape cardamoms:		
09083010	- - Grape cardamoms	10	A
09083020	- - Cardamoms	15	A
0909	SEEDS OF ANISE, BADIAN, FENNEL, CORIANDER, CUMIN OR CARAWAY; JUNIPER BERRIES		
09091000	- Seeds of anise or badian	10	A
09092000	- Seeds of coriander	10	A
09093000	- Seeds of cumin	6	A
09094000	- Seeds of caraway	10	A

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SAC Code	Description	Base Rate	Staging Category
09095000	- Seeds of fennel; juniper berries	10	A
0910	GINGER, SAFFRON, TURMERIC (CURCUMA), THYME, BAY LEAVES, CURRY AND OTHER SPICES		
091010	- Ginger:		
0910101	-- Dried:		
09101011	--- Neither crushed nor ground	10	A
09101012	--- Crushed or ground	10	A
09101090	-- Other	10	A
09102000	- Saffron	10	A
09103000	- Turmeric (curcuma)	10	A
09109	- Other spices:		
09109100	-- Mixtures referred to in Note 1 b) to this Chapter	MFN	E
091099	-- Other		
09109910	--- Thyme	10	A
09109920	--- Bay leaves	10	A
09109930	--- Curry	10	A
09109990	--- Other	MFN	E
10	CEREALS		
1001	WHEAT AND MESLIN		
10011000	- Durum wheat	1	A
10019000	- Other	1	A
10020000	RYE	1	A
10030000	BARLEY	1	A
10040000	OATS	1	A
1005	MAIZE (CORN)		
10051000	- Seed	1	A
100590	- Other:		
10059010	-- Popcorn (Zea mays everta)	10	A
10059020	-- Yellow maize (corn)	1	A
10059030	-- White maize (corn)	MFN	E
10059090	-- Other	15	C
1006	RICE		
100610	- Rice in the husk (paddy or rough):		
10061010	-- For sowing	1	A
10061090	-- Other	MFN	E
10062000	- Husked (brown) rice	MFN	E
100630	- Semi-milled or wholly milled rice, whether or not polished or glazed:		
10063010	-- Medium grain rice, broken at one end, of a fat content from 0.60% to 0.75% for puffing, in sacks holding 50 kg, duly labelled	1	A
10063090	-- Other	MFN	E
10064000	- Broken rice	MFN	E
1007	GRAIN SORGHUM		
10070010	- Seed	1	A
10070090	- Other	15	D
1008	BUCKWHEAT, MILLET AND CANARY SEED; OTHER CEREALS		
10081000	- Buckwheat	15	D
100820	- Millet:		
10082010	- Seed	1	A
10082090	- Other	15	A
10083000	- Canary seed	1	A
10089000	- Other cereals	15	B
11	PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN		
11010000	WHEAT OR MESLIN FLUOR	MFN	E
1102	CEREAL FLOURS OTHER THAN OF WHEAT OR MESLIN		
11021000	- Rye flour	10	D
11022000	- Corn flour	MFN	E
110290	- Other:		
11029010	-- Barley flour	10	D
11029020	-- Oat flour	10	D
11029030	-- Rice Flour	MFN	E
11029090	-- Other:	10	D
1103	GROATS, MEALS AND PELLETS OF CEREALS		
11031	- Groats and meal:		
11031100	-- Wheat	6	C
110313	-- Corn		
11031310	--- Pregelatinized mea (Ifor example: meal used as an additive in the brewing industry)	1	A
11031390	--- Other:	6	C

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SAC Code	Description	Base Rate	Staging Category
110319	- - - Of other cereals		
11031910	- - - Of oats	6	A
11031920	- - - Of rice	10	C
11031990	- - - Other:	10	D
110320	- Pellets:		
11032010	- - Of wheat	10	C
11032090	- - Other:	6	C
1104	Cereal grains otherwise worked (for example: hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground:		
11041	- Rolled or flaked grains:		
11041200	- -Of oats	10	A
110419	- - Of other cereals:		
11041910	- - - Of barley	10	A
11041990	- - - Other	10	C
11042	- Other worked grains (for example: hulled, pearled, sliced or kibbled		
110422	- - Of oats:		
11042210	- - - Hulled	1	A
11042290	- - - Other	10	C
11042300	- - Of maize (corn)	6	C
110429	- - Of other cereals:		
11042910	- - - Of barley	10	A
11042990	- - - Other	10	A
11043000	- Germ of cereals, whole, rolled, flaked or ground	10	C
1105	FLUOR, MEAL, POWDER, FLAKES, GRANULES AND PELLEST, OF POTATOES		
11051000	- Flour, meal and powder	1	A
110520	- Flakes, granules and pellets:		
11052010	- - Flakes and granules	1	A
11052020	- - Pellets	10	A
1106	FLOUR, MEAL AND POWDER OF THE DRIED LEGUMINOUS VEGETABLES OF HEADING 07.13, OF SAGO OR OF ROOTS OR TUBERS OF HEADING 07.14 OR OF THE PRODUCTS OF CHAPTER 8:		
11061000	- Of the vegetables of heading 07.13	10	C
11062000	- Of sago or of roots or tubers of heading 07.14	10	A
11063000	- Of the products of Chapter 8	10	A
1107	MALT(OF BARLEY OR OTHER CEREALS), WHETHER OR NOT ROASTED		
11071000	- Not roasted	1	A
11072000	- Roasted	1	A
1108	STARCHES; INULIN:		
11081	- Starches:		
11081100	- - Wheat starch	10	B
11081200	- - Maize (corn) starch	1	A
11081300	- - Potato starch	1	A
11081400	- - Manioc (cassava) starch	10	C
11081900	- - Other starches	10	C
11082000	- Inulin	10	C
11090000	WHEAT GLUTEN, WHETHER OR NOT DRIED	1	A
12	SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS SEEDS AND FRUITS; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER		
1201	SOYA BEANS, WHETHER OR NOT BROKEN		
12010010	- For sowing	1	A
12010090	- Other	1	A
1202	PEANUTS, NOT ROASTED OR OTHERWISE COOKED, WHETHER OR NOT SHELLED OR BROKEN		
120210	- In shell		
12021010	- - For sowing	1	A
12021090	- - Other	10	A
120220	- Shelled, whether or not broken:		
12022010	- - For sowing	1	A
12022090	- - Other	10	A
12030000	COPRA	5	A
12040000	LINSEED WHETHER OR NOT BROKEN:	1	A
1205	RAPE OR COLZA SEEDS, WHETHER OR NOT BROKEN		
120510	- Rape or colza seeds with low erucic acid		

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SAC Code	Description	Base Rate	Staging Category
12051010	--For sowing	1	A
12051090	-- Other:	1	A
120590	- The others		
12059010	-- For sowing	1	A
12059090	-- Other	1	A
12060000	SUNFLOWER SEEDS, WHETHER OR NOT BROKEN:	1	A
1207	ALL OTHER OIL SEEDS AND OLEAGINOUS FRUITS, WHETHER OR NOT BROKEN		
120720	- Cotton seeds:		
12072010	-- For sowing	1	A
12072090	-- Other	1	A
120740	- Sesamum seeds		
12074010	-- In shell	1	A
12074020	-- Shelled	1	A
12075000	- Mustard seeds	1	A
12079	- Other		
12079100	-- Poppy seeds:	1	A
120799	-- Other:		
1207991	--- Palm nuts and kernels:		
12079911	---- For sowing:	1	A
12079919	---- Other	5	A
12079920	--- Castor seeds	1	A
12079930	--- Safflower seeds	1	A
12079990	--- Other	1	A
1208	FLOURS OF SEEDS OR OLEAGINOUS FRUITS, OTHER THAN MUSTARD FLUOR		
12081000	- Of soy beans	MFN	E
12089000	- Other	MFN	E
1209	SEEDS, FRUIT AND SPORES, USED FOR SOWING		
12091000	- Sugar beet seed	1	A
12092	- Seeds of forage plants:		
12092100	-- Lucerne (alfalfa) seed	1	A
12092200	-- Clover (Trifolium spp.) seed	1	A
12092300	-- Fescue seed	1	A
12092400	-- Kentucky blue grass(Poa pratensis L.)	1	A
12092500	-- Rye grass seed(Lolium multiflorum Lam., Lolium perenne L.)	1	A
120929	-- Other		
12092910	--- Beet seeds, other than sugar beet seed	1	A
12092920	--- Timothy grass seed	1	A
12092990	--- Other	1	A
120930	- Seeds of herbaceous plants cultivated principally for their flowers		
12093010	--Petunia seeds	1	A
12093090	-- Other	1	A
12099	- Other:		
12099100	-- Vegetable seeds	1	A
12099900	-- Other	1	A
1210	HOP CONES, FRESH OR DRIED, WHETHER OR NOT GROUND, POWDERED OR IN FORM OF PELLETS; LUPULIN:		
12101000	- Hop cones, neither ground nor powdered nor in form of pellets	1	A
12102000	- Hop cones, ground, powdered or in form of pellets; lupulin	1	A
1211	PLANTS AND PARTS OF PLANTS, SEEDS AND FRUITS OF THE KIND USED PRIMARILY IN PERFUMERY, IN PHARMACY OR FOR INSECTICIDAL, FUNGICIDAL OR SIMILAR PURPOSES, FRESH OR DRIED, WHETHER OR NOT CUT, CRUSHED OR POWDERED		
12112000	- Ginseng roots	1	A
12113000	- Coca leaves	1	A
12114000	- Poppy straw	1	A
121190	- Other		
12119010	-- Raicilla or ipecacuana	1	A
12119020	-- Liquorice roots	1	A
12119090	-- Other	1	A

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SAC Code	Description	Base Rate	Staging Category
1212	LOCUST BEANS, ALGAE, SUGAR BEET AND SUGAR CANE, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT POWDERED; FRUIT STONES AND FRUITS KERNELS AND OTHER VEGETABLE PRODUCTS (INCLUDING UNROASTED CHICORY ROOTS OF THE VARIETY CICHORIUM INTYBUS SATIVUM)		
12122000	- Algae	1	A
12129	- Other:		
12129100	-- Sugar beet	1	A
121299	-- Other:		
12129910	--- Sugar cane	10	A
12129920	--- Locust beans and their seeds	1	A
12129930	--- Apricot, peach (including nectarine) or plum stones and kernels	1	A
12129990	--- Other	1	A
12130000	CEREAL STRAW AND HUSKS, UNPREPARED, WHETHER OR NOT CHOPPED, GROUND, PRESSED OR IN THE FORM OF PELLETS	6	B
1214	RUTABAGA, MANGOLDS, FODDER ROOTS, HAY, LUCERNE (ALFALFA), CLOVER, SAINFOIN, FORAGE KALE, LUPINES, VETCHES AND SIMILAR FORAGE PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS		
12141000	- Lucerne (alfalfa) meal and pellets	6	B
12149000	- Other	6	A
13	GUMS, RESINS AND OTHER VEGETABLE JUICES AND EXTRACTS		
1301	LAC GUM; NATURAL GUMS, RESINS, GUM-RESINS AND OLEORESINS (FOR EXAMPLE: BALSAM)		
13012000	- Arabic gum	1	A
130190	- Other		
13019010	-- Lac gum	1	A
13019090	-- Other	1	A
1302	VEGETABLE JUICES AND EXTRACTS; PECTIC SUBSTANCES, PECTINATES AND PECTATES; AGAR-AGAR AND OTHER MUCILAGES AND THICKENERS, DERIVED FROM VEGETABLE PRODUCTS, WHETHER OR NOT MODIFIED		
13021	- Vegetable juices and extracts:		
13021100	-- Opium	1	A
13021200	-- Of liquorice	1	A
13021300	-- Of hops	1	A
130219	-- Other		
13021910	--- For medicinal use	1	A
13021920	--- For insecticidal, fungicidal or similar uses	1	A
13021930	--- Pyrethrum juices and extracts or of the roots of plants containing rotenone	1	A
13021990	--- Other	1	A
13022000	- Pectic substances, pectinates and pectates	1	A
13023	- Mucilages and thickeners, derived from vegetable products, whether or not modified:		
13023100	-- Agar-agar	1	A
13023200	-- Mucilages and thickeners, derived from locust beans, locust bean seeds or guar seeds, whether or not modified:	1	A
13023900	-- Other:	1	A
14	VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED		
1401	VEGETABLE MATERIALS OF A KIND USED PRIMARILY FOR PLAITING (FOR EXAMPLE: BAMBOOS, RATTANS, REEDS, RUSHES, OSIER, RAFFIA, CLEANED, BLEACHED OR DYED CEREAL STRAW, AND LIME BARK)		
14011000	- Bamboos	6	D
14012000	- Rattans	1	A
140190	- Other		
14019010	- Osier	1	A
14019020	- Reeds	1	A
14019090	- Other	1	A
1404	VEGETABLES PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED		
14042000	- Cotton linters	1	A
140490	- Other		
14049010	-- Vegetable materials of a kind used primarily as stuffing (for example: kapok, vegetable hair and eel-grass), whether or not put up as a layer with supporting of other materials	1	A
14049020	-- Vegetable material of a kind used primarily in brooms or in brushes (for example: broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles	6	A

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SAC Code	Description	Base Rate	Staging Category
1404903	-- Raw vegetable materials of a kind used primarily in dyeing or tanning		
14049031	--- Annatto	15	D
14049039	--- Other	6	C
14049090	-- -Other	6	D
15	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES		
15010000	PIG FAT (INCLUDING LARD) AND POULTRY FAT, OTHER THAN THAT OF HEADING 02.09 OR 15.03	MFN	E
15020000	FATS OF BOVINE ANIMALS, SHEEP OR GOATS, OTHER THAN THOSE OF HEADING 15.03	1	A
1503	SOLAR STEARIN, PIG FAT OIL, OLEOSTEARIN, OLEO-OIL AND TALLOW OIL, NOT EMULSIFIED OR MIXED OR OTHERWISE PREPARED		
15030010	- Solar stearin, pig fat oil.	MFN	E
15030090	- Other	1	A
1504	FATS AND OILS AND THEIR FRACTIONS, OF FISH OR MARINE MAMMALS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
15041000	- Fish-liver oils and their fractions	1	A
15042000	- Fats and oils and their fractions, of fish, other than liver oils	1	A
15043000	- Fats and oils and their fractions, of marine mammals	1	A
15050000	WOOL GREASE AND FATTY SUBSTANCES DERIVED HEREFROM, INCLUDING LANOLIN.	1	A
15060000	OTHER ANIMAL FATS AND OILS AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED	10	C
1507	SOY-BEAN OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
15071000	- Crude oil, whether or not degummed	MFN	E
15079000	- Other	MFN	E
1508	PEANUT OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
15081000	- Crude oil	MFN	E
15089000	- Other	MFN	E
1509	Olive oil and its fractions, whether or not refined, but not chemically modified		
15091000	- Virgin	10	D
15099000	- Other	10	D
15100000	OTHER OILS AND THEIR FRACTIONS, OBTAINED SOLELY FROM OLIVES, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED, INCLUDING BLENDS OF THESE OILS OR FRACTIONS WITH OILS OR FRACTIONS OF HEADING 15.09	15	D
1511	PALM OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
15111000	- Crude oil	MFN	E
151190	- Other		
15119010	-- Palm stearin, with an iodine index , equal or lower than 48	MFN	E
15119090	-- Other	MFN	E
1512	SUNFLOWER-SEED, SAFFLOWER OR COTTON-SEED OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
15121	- Sunflower-seed or safflower oil and fractions thereof		
15121100	-- Crude Oil	MFN	E
15121900	-- Other	MFN	E
15122	- Cotton-seed oil and its fractions		
15122100	-- Crude oil, whether with gossypol or not	MFN	E
15122900	-- Other	MFN	E
1513	COCONUT (COPRA), PALM KERNEL OR BABASSU OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
15131	- Coconut (copra) oil and its fractions:		

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SAC Code	Description	Base Rate	Staging Category
15131100	-- Crude oil	MFN	E
15131900	-- Other	MFN	E
15132	- Palm kernel or babassu oil and fractions thereof:		
15132100	-- Crude oil	MFN	E
15132900	-- Other	MFN	E
1514	RAPE, COLZA OR MUSTARD OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
15141	- Rape or colza oil with low erucic acid and its fractions		
15141100	-- Crude Oil	MFN	E
15141900	-- Other	MFN	E
15149	- Other		
15149100	-- Crude Oil	MFN	E
15149900	-- Other	MFN	E
1515	OTHER FIXED VEGETABLE FATS AND OILS (INCLUDING JOJOBA OIL) AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
15151	- Linseed oil and its fractions:		
15151100	-- Crude Oil	6	C
15151900	-- Other	6	C
15152	- Maize (corn) oil and its fractions:		
15152100	-- Crude oil	MFN	E
15152900	-- Other	MFN	E
15153000	- Castor oil and its fractions	6	C
15155000	- Sesame oil and its fractions	15	C
151590	- Other		
15159010	-- Other drying oils	MFN	E
15159020	-- Jojoba oil and its fractions	6	D
15159030	-- Tung oil and its fractions	6	D
15159090	-- Other	15	D
1516	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS, PARTIALLY OR WHOLLY HYDROGENATED, INTERESTERIFIED, RE-ESTERIFIED OR ELAIDINIZED, WHETHER OR NOT REFINED, BUT NOT FURTHER PREPARED		
15161000	- Animal fats and oils and their fractions	MFN	E
151620	- Vegetable fats and oils and their fractions		
15162010	-- Vegetable fats no lauric, partially hydrogenated and with a softening point of 32°C or more but not more than 41°C, of the kind used as cocoa fat substitute	MFN	E
15162090	-- Other	MFN	E
1517	MARGARINE; EDIBLE MIXTURES OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS, OR OF FRACTIONS OF DIFFERENT FATS OR OILS OF THIS CHAPTER, OTHER THAN EDIBLE FATS OR OILS OR THEIR FRACTIONS OF HEADING 15.16		
15171000	- Margarine, excluding liquid margarine	MFN	E
151790	- Other:		
15179010	-- Preparations with a base of mixed fats with added flavouring substances, for use in the preparation of foodstuffs	MFN	E
15179020	-- Preparations with a base of hydrogenated vegetable oils, containing added magnesium carbonate, for use as mould release preparations for confectionery and bakers wares	1	A
15179090	-- Other	MFN	E
1518	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS, BOILED, OXIDIZED, DEHYDRATED, SULPHURIZED, BLOWN, POLYMERIZED BY HEAT IN VACUUM OR IN INERT ATMOPHERE (STANDOLIZED) OR OTHERWISE CHEMICALLY MODIFIED, EXCLUDING THOSE OF HEADING 1.		
15180010	- Epoxidized soy-bean oil, of the kind used soly in the industry of manufacturing	1	A
15180090	- Other	MFN	E
15200000	GLYCEROL, CRUDE; GLYCEROL WATERS AND GLYCEROL LYES	6	C
1521	VEGETABLE WAXES (OTHER THAN TRIGLYCERIDES), BEESWAX, OTHER INSECT WAXES AND SPERMACETI, WHETHER OR NOT REFINED OR COLOURED:		
15211000	- Vegetable waxes	6	C
15219000	- Other	MFN	E
15220000	DEGRAS; RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES	MFN	E
16	PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES		

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SAC Code	Description	Base Rate	Staging Category
1601	SAUSAGES AND SIMILAR PRODUCTS, OF MEAT, MEAT OFFAL OR BLOOD; FOOD PREPARATIONS BASED ON THESE PRODUCTS		
16010010	- Of bovine animals:	MFN	E
16010020	- Of poultry of heading 01.05	MFN	E
16010030	- Of swine	MFN	E
16010080	- Other	MFN	E
16010090	- Mixtures	MFN	E
1602	OTHER PREPARED OR PRESERVED MEAT, MEAT OFFAL OR BLOOD:		
160210	- Homogenized preparations:		
16021010	-- Of meat or meat offal of bovine animals:	MFN	E
16021020	-- Of meat or meat offal of poultry of heading 01.05	MFN	E
16021030	-- Of meat or meat offal of swine	MFN	E
16021080	-- Other	MFN	E
16021090	-- Mixtures	MFN	E
16022000	- Of liver of any animal	15	C
16023	- Of poultry of heading 01.05:		
16023100	-- Of turkeys	41	C
160232	-- Of chicken:		
16023210	--- Tights, legs, wehter or not united	MFN	E
16023290	--- Other	MFN	E
16023900	-- Other	MFN	E
16024	- Of swine:		
16024100	-- Hams and cuts thereof:	36	C
16024200	-- Shoulders and cuts thereof	36	C
160249	-- Other, including mixtures:		
16024910	--- Pigskin, dried, cooked and pressed	6	A
16024990	--- Other	36	C
16025000	- Of bovine animals	MFN	E
16029000	- Other, including preparations of blood of any animal:	MFN	E
16030000	EXTRACTS AND JUICES OF MEAT, FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES	6	A
1604	PREPARED OR PRESERVED FISH; CAVIAR AND CAVIAR SUBSTITUTES PREPARED FROM FISH EGGS:		
16041	- Fish, whole or in pieces, but not minced:		
16041100	-- Salmon:	MFN	E
16041200	-- Herrings	15	C
16041300	-- Sardines, sardinella and brisling or sprats	MFN	E
160414	-- Tunas, skipjack and bonito (Sarda spp.)		
16041410	--- Cooked loins of tuna, frozen	MFN	E
16041490	--- Other	MFN	E
16041500	-- Mackerel	15	A
16041600	- Anchovies	15	A
16041900	-- Other	15	C
16042000	- Other prepared or preserved fish:	15	C
16043000	- Caviar and its substitutes	15	A
1605	CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES, PREPARED OR PRESERVED:		
16051000	- Crabs, excluding macrura	15	A
16052000	- Shrimps, langoustines and other natantia decapods	15	A
16053000	- Lobster	15	A
160540	- Other crustaceans:		
16054010	-- Lobster	15	A
16054090	-- Other	15	A
16059000	-- Other	15	A
17	SUGARS AND SUGAR CONFECTIONERY		
1701	CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM:		
17011	- Raw sugar not containing added flavouring or colouring matter		
17011100	-- Cane sugar	MFN	E
17011200	-- Beet sugar	MFN	E
17019	- Other:		
17019100	-- Containing added flavouring or colouring matter	MFN	E
17019900	-- Other	MFN	E

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SAC Code	Description	Base Rate	Staging Category
1702	OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE(LEVULOSE), IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER;ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; SUGAR AND MOLASSES		
17021	- Lactose and lactose syrup:		
17021100	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	1	A
17021900	-- Other	1	A
17022000	-- Maple sugar and maple syrup	MFN	E
170230	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:		
1702301	-- Not containing fructose		
17023011	-- - Chemically pure glucose	1	A
17023012	-- - Glucose syrup	1	A
17023020	-- Containing, in the dry state with less than 20% by weight of fructose	MFN	E
17024000	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	MFN	E
17025000	- Chemically pure fructose	1	A
17026000	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	MFN	E
170290	- Other, including invert sugar and other sugar and sugar syrup containing in the dry state 50% by weight of fructose:		
17029010	-- Chemically pure maltose	1	A
17029020	-- Other sugars and other sugar syrups, other than sucrose syrup or caramel	1	A
17029090	-- Other	MFN	E
1703	MOLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR:		
17031000	- Cane molasses	15	A
17039000	- Other	15	A
1704	Sugar confectionery (including white chocolate), not containing cocoa:		
17041000	SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA	MFN	E
17049000	- Other	MFN	E
18	COCOA AND COCOA PREPARATIONS		
18010000	COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED:	6	A
18020000	COCOA SHELLS, HUSKS, SKINS AND OTHER COCOA WASTE	6	A
1803	COCOA PASTE, WHETHER OR NOT DEFATTED:		
18031000	- Not defatted:	10	A
18032000	- Wholly or partly defatted:	10	A
18040000	COCOA BUTTER, FAT AND OIL:	10	C
18050000	COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER	10	C
1806	CHOCOLATE AND OTHER FOOD PREPARATIONS CONTAINING COCOA:		
18061000	- Cocoa powder, containing added sugar or other sweetening matter:	MFN	E
180620	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:		
18062010	-- Liquid preparations with a basis of maize syrup and partially hydrogenated palm oil, of a kind used for decorating and filling pastrycooks' products	1	A
18062090	-- Other	MFN	E
18063	- Other, in blocks, slabs or bars:		
18063100	-- Filled	MFN	E
18063200	-- Not filled	MFN	E
18069000	- Other	MFN	E
19	PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS		
1901	MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, GROATS,MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA OR CONTAINING LESS THAN 40% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED; FOOD PREPARATIONS OF GOODS OF HEADINGS 0401 TO 0404, NOT CONTAINING COCOA OR CONTAINING LESS THAN 5% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED:		

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SAC Code	Description	Base Rate	Staging Category
190110	- Preparations for infant use, put up for retail sale:		
1901101	- - Preparations of goods of headings 0401 to 0404, certain ingredients of which have been wholly or partly substituted by other substances:		
19011011	- - For unweaned infants feeding (formula)	1	A
19011019	- - Other	1	A
19011020	- - Preparations for unweaned infants feeding (formula) other than those contained in the of subdivision 1901.10.11	1	A
19011090	- - Other	10	C
19012000	- Mixes and doughs for the preparation of pastry, biscuits or other bakers' wares of heading 19,05	MFN	E
190190	- Other		
19019010	- - Malt extracts	1	A
19019020	- - Modified milk powder other than goods of subdivisions 1901.10.11 and 1901.1019	1	A
19019040	- - Preparations of a kind referred to in Note 1 a) to Chapter 30, other than goods of subdivision 2202.90.10	10	C
19019090	- - Other	MFN	E
1902	PASTA, WHETHER OR NOT COOKED OR STUFFED (WITH MEAT OR OTHER SUBSTANCES) OR OTHERWISE PREPARED, SUCH AS SPAGHETTI, MACARONI, NOODLES, LASAGNE, GNOCCHI, RAVIOLI, CANNELLONI; COUSCOUS, WHETHER OR NOT PREPARED		
19021	- Uncooked pasta, not stuffed or otherwise prepared:		
19021100	- - Containing eggs	MFN	E
19021900	- - Other	MFN	E
19022000	- Stuffed pasta, whether or not cooked or otherwise prepared	15	A
19023000	- Other pasta	MFN	E
19024000	- Couscous	15	A
19030000	TAPIOCA AND SUBSTITUTES THEREFOR PREPARED FROM STARCH, IN THE FORM OF FLAKES, GRAINS PEARLS, SIFTINGS OR IN SIMILAR FORMS	15	B
1904	PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CEREAL PRODUCTS (FOR EXAMPLE: CORN FLAKES); CEREALS (OTHER THAN MAIZE (CORN)) IN GRAIN FORM OR IN THE FORM OF FLAKES OR OTHER WORKED GRAINS (EXCEPT FLOUR, GROATS AND MEAL), PRE-COOKED OR OTHERWISE PREPARED		
190410	- Prepared foods obtained by the swelling or roasting of cereals or cereal products:		
19041010	- - Rice flour pellets	1	A
19041090	- - Other	MFN	E
19042000	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	MFN	E
19043000	- Bulgur wheat	15	B
190490	- - Other		
19049010	- - Pre-cooked rice	MFN	E
19049090	- - Other	MFN	E
1905	BREAD, PASTRY, CAKES, BISCUITS AND OTHER BAKERS' WARES, WHETHER OR NOT CONTAINING COCOA; COMMUNION WAFERS, EMPTY CACHETS OF A KIND SUITABLE FOR PHARMACEUTICAL USE, SEALING WAFERS, RICE PAPER AND SIMILAR PRODUCTS:		
19051000	- Crispbread called "Knäckebrot"	MFN	E
19052000	- Gingerbread and the like	MFN	E
19053	- Sweet biscuits(sweetening matter added); waffles and wafers,whether or not filled:		
190531	- - Sweet biscuits (sweetening matter added):		
19053110	- - - Containing added cocoa, for ice cream wafers	MFN	E
19053190	- - Other	MFN	E
19053200	- - Waffles and wafers, whether or not filled.	MFN	E
19054000	- Toasted bread and similar toasted products	MFN	E
19059000	- Other	MFN	E
20	PREPARATIONS OF VEGETABLES, FRUIT AND THE LIKE OR OTHER PARTS OF PLANTS		
2001	VEGETABLES, FRUIT AND THE LIKE AND OTHER EDIBLE PARTS OF PLANTS, PREPARED OR PRESERVED BY VINEGAR OR ACETIC ACID:		
20011000	- Cucumbers and gherkins	15	C
200190	- Other		
20019010	- - Elotitos (young maize (corn) kernels)	15	C
20019020	- - Onions	15	A

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SAC Code	Description	Base Rate	Staging Category
20019090	-- Other	15	C
2002	TOMATOES PREPARED OR PRESERVED (OTHERWISE THAN BY VINEGAR OR ACETIC ACID):		
20021000	- Tomatoes, whole or in pieces:	15	C
200290	- Other		
20029010	-- Tomato concentrate:	1	A
20029090	- Other	15	C
2003	MUSHROOMS AND TRUFFLES, PREPARED OR PRESERVED (OTHERWISE THAN BY VINEGAR OR ACETIC ACID):		
20031000	- Mushrooms of the genus Agaricus:	10	A
20032000	- Truffles	15	A
20039000	- Other	10	C
2004	OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, FROZEN, OTHER THAN PRODUCTS OF HEADING 2006:		
20041000	- Potatoes:	41	C
20049000	- Other vegetables and mixtures of vegetables:	15	C
2005	OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, NOT FROZEN, OTHER THAN PRODUCTS OF HEADING 20.06:		
20051000	- Homogenized vegetables	15	C
20052000	- Potatoes	41	C
20054000	- Peas (Pisum sativum)	15	C
20055	- Beans (Vigna spp., Phaseolus spp.):		
20055100	-- Beans, Shelled	15	C
20055900	-- Other	15	C
20056000	- Asparagus	15	A
20057000	- Olives	15	A
20058000	- Sweet corn (Zea mays var. Saccharata)	15	C
20059	- Other vegetables and mixtures of vegetables		
20059100	-- Bamboo shoots	15	A
20059900	-- Other	15	C
20060000	VEGETABLES, FRUIT, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED BY SUGAR (DRAINED, GLACÉ OR CRYSTALLIZED)	15	C
2007	JAMS, FRUIT JELLIES, MARMALADES, FRUIT OR NUT PURÉE AND FRUIT OR NUT PASTES, OBTAINED BY COOKING, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER:		
20071000	- Homogenized preparations:	MFN	E
20079	- Other		
20079100	-- Citrus fruit:	MFN	E
200799	-- Other		
20079910	--- Pear, apple, apricot or peach paste for industrial transformation, in containers of a net content of 5 kg or more	1	A
20079990	--- Other	MFN	E
2008	FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR SPIRIT, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
20081	- Nuts, peanuts and other seeds, whether or not mixed together:		
200811	-- Peanuts		
20081110	--- Butter	15	C
20081190	--- Other	MFN	E
200819	-- Other, including mixtures:		
20081910	--- Almond, hazelnut or other nut pastes, not containing added sugar	6	C
20081990	--- Other:	MFN	E
20082000	- Pineapples	MFN	E
20083000	- Citrus fruit	MFN	E
20084000	- Pears	15	A
20085000	- Apricots	15	A
20086000	- Cherries	15	A
20087000	- Peaches, including nectarines	15	A
20088000	- Strawberries	15	A
20089	- Other, including mixtures other than those of subheading 2008.19:		
20089100	-- Palm hearts	MFN	E
20089200	-- Mixtures	15	C
20089900	--- Other	15	C

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SAC Code	Description	Base Rate	Staging Category
2009	FRUIT JUICES (INCLUDING GRAPE MUST) AND VEGETABLE JUICES, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER:		
20091	- Orange juice:		
20091100	-- Frozen:	15	A
20091200	-- Not frozen, of a Brix value not exceeding 20	MFN	E
200919	-- Other:		
20091910	--- Concentrated juice	1	A
20091990	-- Other:	MFN	E
20092	- Grapefruit juice:		
20092100	-- Of a Brix value not exceeding 20	MFN	E
200929	-- Other:		
20092910	--- Concentrated juice	6	A
20092990	-- Other:	MFN	E
20093	- Juice of any other citrus fruit		
20093100	-- Of a Brix value not exceeding 20	MFN	E
20093900	-- Other	MFN	E
20094	- Pineapple juice:		
20094100	-- Of a Brix value not exceeding 20	15	D
20094900	-- Other	15	D
20095000	- Tomato juice:	MFN	E
20096	- Grape juice (including grape must):		
20096100	-- Of a Brix value not exceeding 30	MFN	E
200969	-- Other		
20096910	--- Concentrated juice, whether or not frozen	1	A
20096920	--- Grape must	1	A
20096990	--- Other:	MFN	E
20097	- Apple juice:		
20097100	-- Of a Brix value not exceeding 20	15	A
200979	-- Other:		
20097910	--- Concentrated juice, whether or not frozen	1	A
20097990	--- Other:	15	A
200980	- Juice of any other single fruit or vegetable:		
20098010	-- Concentrated, pear, quince, apricot, cherry, peach, damson or sloe juice, whether or not frozen	1	A
20098020	-- Passion fruit (<i>Passiflora</i> spp.) juice	15	C
20098030	-- Soursops (<i>Annona muricata</i>) juice	15	C
20098040	-- Concentrated tamarind juice	15	C
20098090	-- Other:	MFN	E
20099000	- Mixtures of juices:	MFN	E
21	MISCELLANEOUS EDIBLE PREPARATIONS		
2101	EXTRACTS, ESSENCES AND CONCENTRATES, OF COFFEE, TEA OR MATÉ AND PREPARATIONS WITH A BASIS OF THESE PRODUCTS OR WITH A BASIS OF COFFEE, TEA OR MATÉ; ROASTED CHICORY AND OTHER ROASTED COFFEE SUBSTITUTES, AND EXTRACTS, ESSENCES AND CONCENTRATES THEREOF		
21011	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:		
21011100	-- Extracts, essences and concentrates:	MFN	E
21011200	- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	MFN	E
21012000	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	MFN	E
21013000	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	15	C
2102	YEASTS (ACTIVE OR INACTIVE); OTHER SINGLE-CELL MICRO-ORGANISMS, DEAD (BUT NOT INCLUDING VACCINES OF HEADING 30.02); PREPARED BAKING POWDERS:		
210210	- Active yeasts:		
21021010	-- Culture yeast	1	A
21021090	-- Other:	1	A
21022000	- Inactive yeasts; other single-cell micro-organisms, dead:	1	A
21023000	- Prepared baking powders	10	B
2103	SAUCES AND PREPARATIONS THEREFOR; MIXED CONDIMENTS AND MIXED SEASONINGS; MUSTARD FLOUR AND MEAL AND PREPARED MUSTARD:		
21031000	- Soya sauce	MFN	E
21032000	- Tomato ketchup and other tomato sauces	MFN	E

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SAC Code	Description	Base Rate	Staging Category
210330	- Mustard flour and prepared mustard:		
21033010	- - Mustard flour	6	A
21033020	- - Prepared mustard	MFN	E
21039000	- Other:	MFN	E
2104	SOUPS AND BROTHS AND PREPARATIONS THEREFOR; HOMOGENIZED COMPOSITE FOOD PREPARATIONS:		
21041000	- Soups and broths and preparations therefor:	MFN	E
21042000	Homogenized composite food preparations:	MFN	E
21050000	ICE CREAM AND OTHER EDIBLE ICE, WHETHER OR NOT CONTAINING COCOA:	MFN	E
2106	FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED:		
21061000	- Protein concentrates and textured protein substances:	6	A
210690	- Other:		
21069010	- - Vegetable protein hydrolysates	6	A
21069020	- - Powders for table creams, jellies, ice creams and similar preparations, whether or not sweetened	MFN	E
21069030	- - Compound preparations for the drinks industry, other than goods of subdivision 3302.10.20	1	A
21069040	- - Improvers for bread-making	10	A
21069050	- - Autolysed yeasts (yeast extracts)	6	A
2106907	- - Preparations of a kind referred to in Note 1 a) Chapter 30, other than goods of subdivision 2202.90.10		
21069071	- - Preparations for unweaned infants feeding (formula), put up for retail	1	A
21069079	- - Other	10	A
21069080	- - Liquid preparations with a basis of maize syrup and partially hydrogenated palm oil, of a kind used for decorating and filling pastrycooks' products, in containers holding more than 2 kg	1	A
21069091	- - - Preparation for the food industry, of the kind stabilizer-emulsifier	6	A
21069099	- - Other	MFN	E
22	BEVERAGES, SPIRITS AND VINEGAR		
2201	WATERS, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER NOR FLAVOURED; ICE AND SNOW:		
22011000	- Mineral waters and aerated waters:	MFN	E
22019000	- Other	MFN	E
2202	WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED, AND OTHER NONALCOHOLIC BEVERAGES, NOT INCLUDING FRUIT OR VEGETABLE JUICES OF HEADING 20.09		
22021000	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:	MFN	E
220290	- Other:		
22029010	- - Food preparations of a kind referred to in Note 1 a) to Chapter 30, for use as beverages:	MFN	E
22029090	- - Other	MFN	E
22030000	BEER MADE FROM MALT:	MFN	E
2204	WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST OTHER THAN THAT OF HEADING 20.09:		
22041000	- Sparkling wine:	15	B
22042	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
22042100	- - In containers holding 2 litres or less:	15	B
22042900	- - Other	15	B
22043000	- Other grape must:	15	B
2205	VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES:		
22051000	- In containers holding 2 litres or less:	15	B
22059000	- Other	15	B
22060000	OTHER FERMENTED BEVERAGES (FOR EXAMPLE: CIDER, PERRY, MEAD); MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NONALCOHOLIC BEVERAGES, NOT ELSEWHERE SPECIFIED OR INCLUDED:	15	B

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SAC Code	Description	Base Rate	Staging Category
2207	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF 80% VOL OR HIGHER; ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OF ANY STRENGTH:		
220710	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher:		
22071010	-- Absolute ethyl alcohol	MFN	E
22071090	-- Other	MFN	E
22072000	- Ethyl alcohol and other spirits, denatured, of any strength	15	C
2208	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80% VOL; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES:		
220820	- Spirits obtained by distilling grape wine or grape marc:		
22082010	-- Of an alcoholic strength by volume of 60% vol or more	10	B
22082090	-- Other	15	B
220830	- Whisky:		
22083010	-- Of an alcoholic strength by volume exceeding 60% vol	10	B
22083090	-- Other	15	B
220840	-- Rum and other spirits, resulting from distilling, previous fermentation of sugar cane products.		
22084010	-- Rum	15	A
22084090	-- Other	15	B
22085000	- Gin and Geneva	15	B
220860	- Vodka:		
22086010	-- Of an alcoholic strength by volume exceeding 60% vol	10	B
22086090	-- Other	15	B
22087000	- Liqueurs	15	B
220890	- Other		
22089010	-- Undenatured ethyl alcohol	10	B
22089090	-- Other	15	B
22090000	VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID:	MFN	E
23	RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FOOD		
2301	FLOURS, MEALS AND PELLETS, OF MEAT OR MEAT OFFAL, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, UNFIT FOR HUMAN CONSUMPTION; GREAVES:		
23011000	- Flours, meals and pellets, of meat or meat offal; greaves:	MFN	E
230120	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates:		
23012010	-- Fish flours	1	A
23012090	-- Other	6	D
2302	BRAN, SHARPS AND OTHER RESIDUES, WHETHER OR NOT IN THE FORM OF PELLETS, DERIVED FROM THE SIFTING, MILLING OR OTHER WORKING OF CEREALS OR OF LEGUMINOUS PLANTS		
23021000	- Of maize (corn)	6	D
23023000	- Of wheat:	6	D
230240	- Of other cereals		
23024010	-- Of rice	6	D
23024090	-- Other	6	D
23025000	- Of leguminous plants	6	D
2303	RESIDUES OF STARCH MANUFACTURE AND SIMILAR RESIDUES, BEET-PULP, BAGASSE AND OTHER WASTE OF SUGAR MANUFACTURE, BREWING OR DISTILLING DREGS AND WASTE, WHETHER OR NOT IN THE FORM OF PELLETS:		
230310	- Residues of starch manufacture and similar residues:		
23031010	-- Of maize (corn) including the commercially called maize gluten	1	A
23031090	-- Other	6	D
23032000	- Beet-pulp, bagasse and other waste of sugar manufacture	MFN	E
23033000	- Brewing or distilling dregs and waste	6	D
2304	OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF SOY-BEAN OIL		
23040010	- Flours:	MFN	E

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SAC Code	Description	Base Rate	Staging Category
23040090	-- Other	MFN	E
23050000	OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF GROUND-NUT OIL	6	C
2306	OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF VEGETABLE FATS OR OILS, OTHER THAN THOSE OF HEADING 23.04 OR 23.05:		
23061000	- Of cotton seeds	6	C
23062000	- Of linseed	6	C
23063000	- Of sunflower seeds	6	C
23064	- Of rape or colza seeds:		
23064100	-- Of low erucic acid rape or colza seeds:	6	C
23064900	-- Other	6	C
23065000	- Of coconut or copra	6	C
23066000	- Of palm nuts or kernels	6	C
230690	- Other		
23069010	-- Of maize (corn) germ	6	C
23069090	-- Other	6	C
23070000	WINE LEES; ARGOL	6	A
2308	VEGETABLE MATERIALS AND VEGETABLE WASTE, VEGETABLE RESIDUES AND BY-PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS, OF A KIND USED IN ANIMAL FEEDING, NOT ELSEWHERE SPECIFIED OR INCLUDED		
23080010	- Acorns and horse-chestnuts	6	B
23080090	- Other	6	B
2309	PREPARATIONS OF A KIND USED IN ANIMAL FEEDING:		
23091000	- Dog or cat food, put up for retail sale:	MFN	E
230990	-- Other		
2309901	-- Feeding preparations for fish:		
23099011	-- - For aquarium fish	15	A
23099019	-- -Other	MFN	E
23099020	-- Feeding preparations for birds:	MFN	E
23099030	-- Forage preparations with molasses or sugar added	MFN	E
2309904	-- Premixes (preparations for use in making complete feeds or supplementary feeds):		
23099041	-- - Containing antibiotics or vitamins, whether or not intermixed	1	A
23099049	-- - Other	MFN	E
23099090	-- Other	MFN	E
24	TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES		
2401	UNMANUFACTURED TOBACCO; TOBACCO REFUSE:		
240110	- Tobacco, not stemmed/stripped:		
24011010	- Virginia	6	A
24011020	- Burley	6	A
24011030	-Turkish (oriental)	1	A
24011090	-- Other	6	A
240120	- Tobacco, partly or wholly stemmed/stripped:		
24012010	-- Virginia	6	A
24012020	-- Burley	6	A
24012030	-- Turkish (oriental)	1	A
24012090	-- Other	6	A
240130	- Tobacco refuse:		
24013010	-- Virginia	6	A
24013020	-- Burley	6	A
24013030	-- Turkish (oriental)	1	A
24013090	-- Other	6	A
2402	CIGARS, CHERROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES:		
24021000	- Cigars, cheroots and cigarillos, containing tobacco	MFN	E
24022000	- Cigarettes containing tobacco:	MFN	E
24029000	- Other	MFN	E
2403	OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; "HOMOGENIZED" OR "RECONSTITUTED" TOBACCO; TOBACCO EXTRACTS AND ESSENCES:		
240310	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:		
24031010	-- Tobacco for making cigarettes	MFN	E
24031090	-- Other	MFN	E

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SAC Code	Description	Base Rate	Staging Category
24039	-- Other		
24039100	-- "Homogenized" or "reconstituted" tobacco	1	A
24039900	-- Other	MFN	E
25	SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT		
2501	SALT (INCLUDING TABLE SALT AND DENATURED SALT) AND PURE SODIUM CHLORIDE, WHETHER OR NOT IN AQUEOUS SOLUTION OR CONTAINING ADDED ANTICAKING OR FREE-FLOWING AGENTS; SEA WATER		
25010010	- Sodium chloride of a purity of 99.9% or more	1	A
25010020	- Refined salt	15	C
25010090	-- Other	15	C
25020000	UNROASTED IRON PYRITES	1	A
25030000	SULPHUR OF ALL KINDS, OTHER THAN SUBLIMED SULPHUR, PRECIPITATED SULPHUR AND COLLOIDAL SULPHUR	1	A
2504	NATURAL GRAPHITE:		
25041000	- In powder or in flakes	1	A
25049000	- Other	1	A
2505	NATURAL SANDS OF ALL KINDS, WHETHER OR NOT COLOURED, OTHER THAN METAL-BEARING SANDS OF CHAPTER 26:		
25051000	- Silica sands and quartz sands:	1	A
25059000	- Other	1	A
2506	QUARTZ (OTHER THAN NATURAL SANDS); QUARTZITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE:		
25061000	- Quartz	1	A
250620	- Quartzite:		
25062010	-- Crude or roughly trimmed	1	A
25062090	-- Other	1	A
25070000	KAOLIN AND OTHER KAOLINIC CLAYS, WHETHER OR NOT CALCINED	1	A
2508	OTHER CLAYS (NOT INCLUDING EXPANDED CLAYS OF HEADING 68.06), ANDALUSITE, KYANITE AND SILLIMANITE, WHETHER OR NOT CALCINED; MULLITE; CHAMOTTE OR DINAS EARTHS:		
25081000	- Bentonite:	6	A
25083000	- Fire-clay	1	A
250840	- Other clays:		
25084010	-- Decolourizing earths and fuller's Herat:	1	A
25084090	-- Other	1	A
25085000	- Andalusite, kyanite and sillimanite	1	A
25086000	- Mullite	1	A
25087000	- Chamotte or dinas earths	1	A
25090000	CHALK	1	A
2510	NATURAL CALCIUM PHOSPHATES, NATURAL ALUMINIUM CALCIUM PHOSPHATES AND PHOSPHATIC CHALK:		
25101000	- Unground	1	A
25102000	- Ground	1	A
2511	NATURAL BARIUM SULPHATE (BARYTES); NATURAL BARIUM CARBONATE (WITHERITE), WHETHER OR NOT CALCINED, OTHER THAN BARIUM OXIDE OF HEADING 28. 16:		
25111000	- Natural barium sulphate (barytes)	1	A
25112000	- Natural barium carbonate (witherite)	1	A
25120000	SILICEOUS FOSSIL MEALS (FOR EXAMPLE: KIESELGUHR, TRIPOLITE AND DIATOMITE) AND SIMILAR SILICEOUS EARTHS, WHETHER OR NOT CALCINED, OF AN APPARENT SPECIFIC GRAVITY OF 1 OR LESS:	1	A
2513	PUMICE STONE; EMERY; NATURAL CORUNDUM, NATURAL GARNET AND OTHER NATURAL ABRASIVES, WHETHER OR NOT HEAT-TREATED:		
251310	- Pumice stone:		
25131010	-- Crude or in irregular pieces, including crushed pumice stone ("bimskies"):	1	A
25131090	-- Other	1	A
25132000	- Emery, natural corundum, natural garnet and other natural abrasives	1	A
25140000	SLATE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF SQUARE OR RECTANGULAR SHAPE	1	A

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SAC Code	Description	Base Rate	Staging Category
2515	MARBLE, TRAVERTINE, ECAUSSINE AND OTHER CALCAREOUS MONUMENTAL OR BUILDING STONE OF AN APPARENT SPECIFIC GRAVITY OF 2.5 OR MORE, AND ALABASTER, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF SQUARE OR RECTANGULAR SHAPE		
25151	- Marble and travertine:		
25151100	-- Crude or roughly trimmed:	10	C
25151200	-- Merely cut, by sawing or otherwise, into blocks or slabs of square or rectangular shape	10	C
25152000	- Ecaussine and other calcareous monumental or building stone; alabaster	10	C
2516	GRANITE, PORPHYRY, BASALT, SANDSTONE AND OTHER MONUMENTAL OR BUILDING STONE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF SQUARE OR RECTANGULAR SHAPE		
25161	- Granite:		
25161100	-- Crude or roughly trimmed	6	A
25161200	-- Merely cut, by sawing or otherwise, into blocks or slabs of square or rectangular shape	6	A
251620	- Sandstone:		
25162010	-- Crude or roughly trimmed	6	A
25162020	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	6	A
25169000	- Other monumental or building stone	6	A
2517	PEBBLES, GRAVEL, BROKEN OR CRUSHED STONE, OF A KIND COMMONLY USED FOR CONCRETE AGGREGATES, FOR ROAD METALLING OR FOR RAILWAY OR OTHER BALLAST, SHINGLE AND FLINT, WHETHER OR NOT HEAT-TREATED; MACADAM OF SLAG, DROSS OR SIMILAR INDUSTRIAL WASTE		
25171000	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	6	A
25172000	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	6	A
25173000	- Tarred macadam	6	A
25174	- Granules, chippings and powder, of stones of heading 2515 or 2516, whether or not heat-treated		
25174100	-- Of marble	6	B
25174900	-- Other:	6	A
2518	DOLOMITE, WHETHER OR NOT CALCINED OR SINTERED, INCLUDING DOLOMITE ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF SQUARE OR RECTANGULAR SHAPE; DOLOMITE RAMMING MIX:		
25181000	- Dolomite, not calcined or sintered: Dolomite used as fertilizer	6	A
25182000	- Calcined or sintered dolomite	6	A
25183000	- Dolomite ramming mix	6	A
2519	NATURAL MAGNESIUM CARBONATE (MAGNESITE); FUSED MAGNESIA; DEAD-BURNED (SINTERED) MAGNESIA, WHETHER OR NOT CONTAINING SMALL QUANTITIES OF OTHER OXIDES ADDED BEFORE SINTERING; OTHER MAGNESIUM OXIDE, WHETHER OR NOT PURE:		
25191000	- Natural magnesium carbonate (magnesite)	1	A
25199000	- Other	1	A
2520	GYPSUM; ANHYDRITE; PLASTERS (CONSISTING OF CALCINED GYPSUM OR CALCIUM SULPHATE) WHETHER OR NOT COLOURED, WITH OR WITHOUT SMALL QUANTITIES OF ACCELERATORS OR RETARDERS		
25201000	- Gypsum; anhydrite	6	C
25202000	- Plasters	6	C
25210000	LIMESTONE FLUX; LIMESTONE AND OTHER CALCAREOUS STONE, OF A KIND USED FOR THE MANUFACTURE OF LIME OR CEMENT	6	C
2522	QUICKLIME, SLAKED LIME AND HYDRAULIC LIME, OTHER THAN CALCIUM OXIDE AND HYDROXIDE OF HEADING 28.25:		
25221000	- Quicklime	10	C
25222000	- Slaked lime	10	C
25223000	- Hydraulic lime	10	C

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SAC Code	Description	Base Rate	Staging Category
2523	HIDRAULIC CEMENT,(INCLUDING NOT POWDERED CEMENTS OR IN FORM OF CLINKERS) WHETHER OR NOT COLOURED		
25231000	- Cement clinkers	6	D
25232	- Portland cement:		
25232100	- - White cement, whether or not artificially coloured	1	A
25232900	- - Other	10	D
25233000	- Aluminous cement	10	D
25239000	- Other hydraulic cements	10	D
2524	ASBESTOS:		
25241000	- Crocidolite	1	A
25249000	- Other	1	A
2525	MICA, INCLUDING MICA RIFTED INTO IRREGULAR SHEETS (SPLITTINGS); MICA WASTE:		
25251000	- Crude mica and mica rifted into irregular sheets or splittings	1	A
25252000	- Mica powder	1	A
25253000	- Mica waste	1	A
2526	NATURAL STEATITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE; TALC:		
25261000	- Not crushed, not powdered	1	A
25262000	- Crushed or powdered	1	A
2528	NATURAL BORATES AND CONCENTRATES THEREOF (WHETHER OR NOT CALCINED), NOT INCLUDING BORATES SEPARATED FROM NATURAL BRINE; NATURAL BORIC ACID CONTAINING NOT MORE THAN 85% OF H3BO3 CALCULATED ON THE DRY WEIGHT		
25281000	- Natural sodium borates and concentrates thereof (whether or not calcined)	1	A
25289000	- - Other	1	A
2529	FELSPAR; LEUCITE; NEPHELINE AND NEPHELINE SYENITE; FLUORSPAR		
25291000	- Felspar	1	A
25292	- Fluorspar:		
25292100	- - Containing by weight 97% or less of calcium fluoride	1	A
25292200	- - Containing by weight more than 97% of calcium fluoride	1	A
25293000	- Leucite; nepheline and nepheline syenite	1	A
2530	MINERAL SUBSTANCES NOT ELSEWHERE SPECIFIED OR INCLUDED:		
25301000	- Vermiculite, perlite and chlorites, unexpanded	1	A
25302000	- Kieserite, epsomite (natural magnesium sulphates)	1	A
253090	- Other		
25309010	- - Natural cryolite and natural chiolite	1	A
25309020	- - Natural micaceous iron oxides	1	A
25309090	- - Other	1	A
26	ORES, SLAGS AND ASHES		
2601	IRON ORES AND ITS CONCENTRATES, INCLUDING ROASTED IRON PYRITES(PYRITES ASHES):		
26011	- Iron ores and concentrates, other than roasted iron pyrites(pyrites ashes):		
26011100	- - Non-agglomerated	1	A
26011200	- - Agglomerated	1	A
26012000	- Roasted iron pyrites (pyrites ashes)	1	A
26020000	MANGANESE ORES AND ITS CONCENTRATES, INCLUDING FERRUGINOUS MANGANESE ORES AND ITS CONCENTRATES WITH A MANGANESE CONTENT OF 20% OR MORE, CALCULATED ON THE DRY WEIGHT	1	A
26030000	COPPER ORES AND ITS CONCENTRATES	1	A
26040000	NICKEL ORES AND ITS CONCENTRATES	1	A
26050000	COBALT ORES AND ITS CONCENTRATES	1	A
26060000	ALUMINIUM ORES AND ITS CONCENTRATES	1	A
26070000	LEAD ORES AND ITS CONCENTRATES	1	A
26080000	ZINC ORES AND ITS CONCENTRATES	1	A
26090000	TIN ORES AND ITS CONCENTRATES	1	A
26100000	CHROMIUM ORES AND ITS CONCENTRATES	1	A
26110000	TUNGSTEN ORES AND ITS CONCENTRATES	1	A
2612	URANIUM OR THORIUM ORES AND ITS CONCENTRATES		
26121000	- Uranium ores and its concentrates	1	A
26122000	- Thorium ores and concentrates	1	A
2613	MOLYBDENUM ORES AND CONCENTRATES:		
26131000	- Roasted	1	A

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SAC Code	Description	Base Rate	Staging Category
26139000	- Other	1	A
26140000	TITANIUM ORES AND ITS CONCENTRATES	1	A
2615	NIOBIUM, TANTALUM, VANADIUM OR ZIRCONIUM ORES AND CONCENTRATES THEREOF:		
26151000	- Zirconium ores and its concentrates	1	A
26159000	- Other	1	A
2616	PRECIOUS METAL ORES AND ITS CONCENTRATES:		
26161000	- Silver ores and its concentrates	6	A
261690	- Other		
26169010	- - Of gold	6	A
26169090	- - Other	6	A
2617	OTHER ORES AND ITS CONCENTRATES:		
26171000	- Antimony ores and its concentrates	1	A
26179000	- Other	1	A
26180000	GRANULATED SLAG (SLAG SAND) FROM THE MANUFACTURE OF IRON OR STEEL	1	A
26190000	SLAG (OTHER THAN GRANULATED SLAG), SCALINGS AND OTHER WASTE FROM THE MANUFACTURE OF IRON OR STEEL	1	A
2620	SLAG, ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL), CONTAINING ARSENIC, METALS OR THEIR COMPOUNDS:		
26201	- Containing mainly zinc:		
26201100	- - Hard zinc spelter	1	A
26201900	- - Other	1	A
26202	- Containing mainly lead:		
26202100	- - Leaded gasoline sludges and leaded anti-knock compound sludges	1	A
26202900	- - Other	1	A
26203000	- Containing mainly copper	1	A
26204000	- Containing mainly aluminium	1	A
26206000	- 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 compounds	1	A
26209	- Other		
26209100	- - Containing antimony, beryllium, cadmium, chromium or their mixtures	1	A
26209900	- - Other	1	A
2621	OTHER SLAG AND ASH, INCLUDING SEAWEED ASH (KELP); ASH AND RESIDUES FROM THE INCINERATION OF MUNICIPAL WASTE:		
26211000	- Ash and residues from the incineration of municipal waste	1	A
26219000	- Other	1	A
27	MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES		
2701	COAL; BRIQUETTES, OVOIDS AND SIMILAR SOLID FUELS MANUFACTURED FROM COAL:		
27011	- Coal, whether or not pulverized, but not agglomerated		
27011100	- - Anthracite	6	A
27011200	- - Bituminous coal	6	A
27011900	- - Other coal	6	A
27012000	- Briquettes, ovoids and similar solid fuels manufactured from coal	6	A
2702	LIGNITE, WHETHER OR NOT AGGLOMERATED, EXCLUDING JET:		
27021000	- Lignite, whether or not pulverized, but not agglomerated	6	A
27022000	- Agglomerated lignite	6	A
27030000	- PEAT (INCLUDING PEAT USED IN ANIMAL BED), WHETHER OR NOT AGGLOMERATED	1	A
2704	COKE AND SEMI-COKE OF COAL, OF LIGNITE OR OF PEAT, WHETHER OR NOT AGGLOMERATED; RETORT CARBON:		
27040010	- Coke of Coal	1	A
27040090	- Other	1	A
27050000	COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS	6	A

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SAC Code	Description	Base Rate	Staging Category
27060000	TAR DISTILLED FROM COAL, FROM LIGNITE OR FROM PEAT, AND OTHER MINERAL TARs, WHETHER OR NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TARs	6	A
2707	OILS AND 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:		
27071000	- Benzol (benzene)	10	A
27072000	- Toluol (toluene)	10	A
27073000	- Xylol (xylenes)	10	A
27074000	- Naphthalene	10	A
27075000	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D 86 method	10	A
27079	- Other		
27079100	-- Creosote oils	10	A
270799	-- Other		
27079910	--- Phenols	10	A
27079990	--- Other	1	A
2708	PITCH AND PITCH COKE, OBTAINED FROM COAL TAR OR FROM OTHER MINERAL TARs:		
27081000	- Pitch	10	A
27082000	- Pitch cokes	10	A
2709	CRUDE PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS		
27090010	- Crude petroleum oils	1	A
27090090	- Other	1	A
2710	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN CRUDE OILs; 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 CONSTITUENTS OF THE PREPARATIONS; WASTE OILs:		
27101	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils:		
271011	-- Light oils and preparations:		
27101110	-- Petroleum ether	1	A
27101120	--- Aviation gasoline	0	A
27101130	--- Other gasoline	0	A
27101140	--- White Spirit	6	C
2710115	--- Other oils for industrial use		
27101151	---- Naphta	15	C
27101159	---- Other	15	C
27101190	--- Other	15	C
271019	-- Other		
2710191	--- Medium oils and preparations:		
27101911	---- Kerosene for jet engine(Avjet fuel)	0	A
27101912	---- Other kerosene	0	A
27101913	---- Other oils for industrial use	0	A
27101919	---- Other	10	C
2710192	--- Heavy oils and preparations:		
27101921	---- Diesel oil (gas oil):	0	A
27101922	---- Fuel oil No. 6 (Bunker C)	0	A
27101923	---- Other fuel oil	0	A
27101924	---- Paraffinic or naphthenic base oils, refined oils	1	A
27101929	---- Other	10	C
2710199	--- Other preparations, not elsewhere specified or included:		
27101991	---- Lubricating oils and greases:	6	C
27101992	---- Liquids for hydraulic systems	6	C
27101993	---- Oils for agricultural use, of a kind used for pest and diseases control	15	A
27101999	---- Other	10	C
27109	- Waste oils:		
27109100	-- Containing polychlorinated biphenyls (PCB), polychlorinated terphenyls (PCT) or polybrominated biphenyls (PBB):	15	C
27109900	-- Other	15	C

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SAC Code	Description	Base Rate	Staging Category
2711	PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS:		
27111	- Liquefied:		
27111100	- - Natural gas	1	A
27111200	- Propane	0	A
27111300	- Butanes	0	A
27111400	- Ethylene, propylene, butylenes and butadiene	1	A
27111900	- - Other	1	A
27112	- In gaseous state:		
27112100	- - Natural Gas	1	A
27112900	- - Other	1	A
2712	VASELINE; PARAFFIN WAX, MICRO-CRYSTALLINE PETROLEUM WAX, SLACK WAX, OZOKERITE, LIGNITE WAX, PEAT WAX AND OTHER MINERAL WAXES, AND SIMILAR PRODUCTS OBTAINED BY SYNTHESIS OR BY OTHER PROCESSES, WHETHER OR NOT COLOURED:		
27121000	- Vaseline	1	A
27122000	- Paraffin wax containing by weight less than 0.75% of oil	1	A
27129000	- Other	1	A
2713	PETROLEUM COKE, PETROLEUM BITUMEN AND OTHER RESIDUES OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS:		
27131	- Petroleum coke		
27131100	- - Not calcined	1	A
27131200	- - Calcinated	6	A
27132000	- Petroleum bitumen	0	A
27139000	- Other residues of petroleum oils or of oils obtained from bituminous minerals:	6	A
2714	NATURAL BITUMEN AND ASPHALT, BITUMINOUS SLATE AND SANDS; ASPHALTITES AND ASPHALTIC ROCKS:		
27141000	- Bituminous slate and sands	6	A
27149000	- Other	0	A
27150000	BITUMINOUS MIXTURES BASED ON NATURAL ASPHALT, ON NATURAL BITUMEN, ON PETROLEUM BITUMEN, ON MINERAL TAR OR ON MINERAL TAR PITCH (FOR EXAMPLE, BITUMINOUS MASTICS, CUT-BACKS):	1	A
27160000	ELECTRIC ENERGY	1	A
28	INORGANIC CHEMICALS PRODUCTS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RADIOACTIVE ELEMENTS, OF RARE-EARTH METALS OR OF ISOTOPES		
2801	FLUORINE, CHLORINE, BROMINE AND IODINE:		
28011000	- Chlorine	1	A
28012000	- Iodine	1	A
28013000	- Fluorine; bromine	1	A
28020000	SULPHUR, SUBLIMED OR PRECIPITATED; COLLOIDAL SULPHUR	1	A
28030000	CARBON (CARBON BLACKS AND OTHER FORMS OF CARBON NOT ELSEWHERE SPECIFIED OR INCLUDED)	1	A
2804	HYDROGEN, RARE GASES AND OTHER NON-METALS ELEMENTS:		
28041000	- Hydrogen	10	A
28042	- Rare gases:		
28042100	- - Argon	1	A
28042900	- - Other	1	A
28043000	- Nitrogen	1	A
28044000	- Oxigen	10	A
28045000	- Boron; tellurium	1	A
28046	- Silicon:		
28046100	- - Containing by weight not less than 99.99% of silicon	1	A
28046900	- - Other	1	A
28047000	- Phosphorus	1	A
28048000	- Arsenic	1	A
28049000	- Selenium	1	A
2805	ALKALINE OR ALKALINE-EARTH METALS; RARE-EARTH METALS, SCANDIUM AND YTTRIUM, WHETHER OR NOT INTERMIXED OR INTERALLOYED; MERCURY:		
28051	- Alkaline or alkaline-earth metals:		
28051100	- - Sodium	1	A
28051200	- - Calcium	1	A

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SAC Code	Description	Base Rate	Staging Category
28051900	- - Other	1	A
28053000	- Rare-earth metals, scandium and yttrium, whether or not inter-mixed or inter-alloyed	1	A
28054000	- Mercury	1	A
2806	HYDROGEN CHLORIDE (HYDROCHLORIC ACID); CHLOROSULPHURIC ACID:		
28061000	- Hydrogen chloride (hydrochloric acid)	1	A
28062000	- Chlorosulphuric acid	1	A
2807	SULPHURIC ACID; OLEUM:		
28070010	- Reagent grade sulphuric acid	1	A
28070090	- Other	10	A
28080000	NITRIC ACID; SULPHONITRIC ACID	1	A
2809	DIPHOSPHORUS PENTOXIDE; PHOSPHORIC ACID; POLYPHOSPHORIC ACIDS, WHETHER OR NOT CHEMICALLY DEFINED:		
28091000	- Diphosphorus pentoxide	1	A
28092000	- Phosphoric acid and polyphosphoric acids	1	A
28100000	OXIDES OF BORON; BORIC ACIDS	1	A
2811	OTHER INORGANIC ACIDS AND OTHER INORGANIC OXYGEN COMPOUNDS OF NON-METALS:		
28111	- Other inorganic acids:		
28111100	- - Hydrogen fluoride (hydrofluoric acid)	1	A
28111900	- - Other	1	A
28112	- Other inorganic oxygen compounds of nonmetals:		
28112100	- - Carbon dioxide	1	A
28112200	- - Silicon dioxide	1	A
281129	- - Other:		
28112910	- - Sulphur dioxide	1	A
28112990	- - - Other	1	A
2812	HALIDES AND HALIDE OXIDES OF NON-METALS ELEMENTS		
281210	- Chlorides and chloride oxides:		
28121010	- - Phosphorus chloride oxide	1	A
28121090	- - Other	1	A
28129000	- Other	1	A
2813	SULPHIDES OF NON-METALS; COMMERCIAL PHOSPHORUS TRISULPHIDE:		
28131000	- Carbon disulphide	1	A
28139000	- Other	1	A
2814	AMMONIA, ANHYDROUS OR IN AQUEOUS DISSOLUTION		
28141000	- Anhydrous ammonia(Liquefied)	1	A
28142000	- Ammonia in aqueous dissolution	1	A
2815	SODIUM HYDROXIDE (CAUSTIC SODA); POTASSIUM HYDROXIDE (CAUSTIC POTASH); PEROXIDES OF SODIUM OR POTASSIUM:		
28151	- Sodium hydroxide (caustic soda):		
28151100	- - Solid	1	A
28151200	- - In aqueous solution (soda lye or liquid soda)	1	A
28152000	- Potassium hydroxide (caustic potash)	1	A
28153000	- Peroxides of sodium or potassium	1	A
2816	HYDROXIDE AND PEROXIDE OF MAGNESIUM; OXIDES, HYDROXIDES AND PEROXIDES, OF STRONTIUM OR BARIUM:		
28161000	- Hydroxide and peroxide of magnesium	1	A
28164000	- Oxides, hydroxides and peroxides, of strontium or barium	1	A
28170000	ZINC OXIDE; ZINC PEROXIDE	1	A
2818	ARTIFICIAL CORUNDUM, WHETHER OR NOT CHEMICALLY DEFINED; ALUMINIUM OXIDE; ALUMINIUM HYDROXIDE:		
28181000	- Artificial corundum, with constitution whether or not chemically defined	1	A
28182000	- Aluminium oxide, other than artificial corundum	1	A
28183000	- Aluminium hydroxide	1	A
2819	CHROMIUM OXIDES AND HYDROXIDES:		
28191000	- Chromium trioxide	1	A
28199000	- Other	1	A
2820	MANGANESE OXIDES:		
28201000	- Manganese dioxide	1	A
28209000	- Other	1	A

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SAC Code	Description	Base Rate	Staging Category
2821	IRON OXIDES AND HYDROXIDES; EARTH COLOURS CONTAINING 70% OR MORE BY WEIGHT OF COMBINED IRON EVALUATED AS FE2O3:		
28211000	- Iron oxides and hydroxides	1	A
28212000	- Earth colours	1	A
28220000	COBALT OXIDES AND HYDROXIDES; COMMERCIAL COBALT OXIDES	1	A
28230000	TITANIUM OXIDES	1	A
2824	LEAD OXIDES; RED LEAD AND ORANGE LEAD:		
28241000	- LEAD MONOXIDE (LITHARGE, MASSICOT)	1	A
282490	- Other		
28249010	- - Red lead and orange lead	1	A
28249090	- - Other	1	A
2825	HYDRAZINE AND HYDROXYLAMINE AND THEIR INORGANIC SALTS; OTHER INORGANIC BASES; OTHER METAL OXIDES, HYDROXIDES AND PEROXIDES:		
28251000	- Hydrazine and hydroxylamine and their inorganic salts	1	A
28252000	- Lithium oxide and hydroxide	1	A
28253000	- Vanadium oxides and hydroxides	1	A
28254000	- Nickel oxides and hydroxides	1	A
28255000	- Copper oxides and hydroxides	1	A
28256000	- Germanium oxides and zirconium dioxide	1	A
28257000	- Molybdenum oxides and hydroxides	1	A
28258000	- Antimony oxides	1	A
28259000	- Other	1	A
2826	FLUORIDES; FLUOROSILICATES, FLUOROALUMINATES AND OTHER COMPLEX FLUORINE SALTS:		
28261	- Fluorides:		
28261200	- - Of aluminium	1	A
282619	- - Other		
28261910	- - - Of ammonium or of sodium	1	A
28261990	- - - Other	1	A
28263000	- Sodium hexafluoroaluminate (synthetic cryolite)	1	A
282690	- Other		
28269010	- - Fluorosilicates of sodium or of potassium	1	A
28269090	- - Other	1	A
2827	CHLORIDES, CHLORIDE OXIDES AND CHLORIDE HYDROXIDES; BROMIDES AND BROMIDE OXIDES; IODIDES AND IODIDE OXIDES:		
28271000	- Ammonium chloride	1	A
28272000	- Calcium chloride	1	A
28273	- Other chlorides:		
28273100	- - Of magnesium	1	A
28273200	- - Of aluminium	1	A
28273500	- - Of nickel	1	A
282739	- - Other		
28273910	- - - Of iron	1	A
28273920	- - - Of cobalt	1	A
28273930	- - - Of zinc	1	A
28273990	- - - Other	1	A
28274	- Chloride oxides and chloride hydroxides:		
28274100	- - Of copper	1	A
28274900	- - Other	1	A
28275	- Bromides and bromide oxides:		
28275100	- - Bromides of sodium or of potassium	1	A
28275900	- - Other	1	A
28276000	- Iodides and iodide oxides	1	A
2828	HYPOCHLORITES; COMMERCIAL CALCIUM HYPOCHLORITE; CHLORITES; HYPOBROMITES:		
28281000	- Commercial calcium hypochlorite and other calcium hypochlorites	6	A
282890	- Other		
28289010	- - Sodium hypochlorite	10	A
28289020	- - Other hypochlorites	1	A
28289090	- - - Other	1	A
2829	CHLORATES AND PERCHLORATES; BROMATES AND PERBROMATES; IODATES AND PERIODATES:		
28291	- Chlorates:		
28291100	- - Of sodium	1	A

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SAC Code	Description	Base Rate	Staging Category
28291900	-- Other	1	A
28299000	- Other	1	A
2830	SULPHIDES; POLYSULPHIDES, WHETHER OR NOT CHEMICALLY DEFINED:		
28301000	- Sodium sulphides	1	A
283090	- Other		
28309010	-- - Zinc sulphide	1	A
28309020	- Cadmium sulphide	1	A
28309090	-- Other	1	A
2831	DITHIONITES (HYDROSULPHITES) AND SULPHOXYLATES:		
28311000	- Of sodium	1	A
28319000	- Other	1	A
2832	SULPHITES; THIOSULPHATES (HIPOSULPHITES):		
28321000	- Sodium sulphites	1	A
28322000	- Other sulphites	1	A
28323000	- Thiosulphates	1	A
2833	SULPHATES; ALUMS; PEROXOSULPHATES (PERSULPHATES):		
28331	- Sodium sulphates:		
28331100	-- Disodium sulphate	1	A
28331900	-- Other	1	A
28332	- Other sulphates:		
28332100	-- Of magnesium	1	A
28332200	-- Of aluminium	1	A
28332400	-- Of nickel	1	A
28332500	-- Of copper	1	A
28332700	-- Of barium	1	A
283329	-- Other		
28332910	-- - Of chromium	1	A
28332920	-- - Of Zinc	1	A
28332990	-- - Other	1	A
28333000	- Alums:	1	A
28334000	- Peroxosulphates (persulphates)	1	A
2834	NITRITES; NITRATES:		
28341000	- Nitrites	1	A
28342	- Nitrates:		
28342100	-- Of potassium	1	A
28342900	-- Other	1	A
2835	PHOSPHINATES (HYPOPHOSPHITES), PHOSPHONATES (PHOSPHITES) AND PHOSPHATES; POLYPHOSPHATES, WHETHER OR NOT CHEMICALLY DEFINED:		
28351000	- Phosphinates (hypophosphites) and phosphonates (phosphites)	1	A
28352	- Phosphates:		
28352200	-- Of mono or disodium	1	A
28352400	-- Of potassium	1	A
28352500	-- Calcium hydrogenorthophosphate ("dicalcium phosphate")	1	A
28352600	-- Other phosphates of calcium	1	A
283529	-- Other		
28352910	-- - Of trisodium	1	A
28352990	-- - Other	1	A
28353	- Polyphosphates:		
28353100	- Sodium triphosphate (sodium tripolyphosphate)	1	A
28353900	-- Other	1	A
2836	CARBONATES; PEROXOCARBONATES (PERCARBONATES); COMMERCIAL AMMONIUM CARBONATE CONTAINING AMMONIUM CARBAMATE:		
28362000	- Disodium carbonate	1	A
28363000	- Sodium hydrogencarbonate (sodium bicarbonate)	1	A
28364000	- Potassium carbonates	1	A
28365000	- Calcium carbonate	1	A
28366000	- Barium carbonate	1	A
28369	- Other		
28369100	-- Lithium carbonates	1	A
28369200	-- Strontium carbonate	1	A
283699	-- Other		
28369910	-- - Commercial ammonium carbonate and other ammonium carbonates	1	A
28369920	-- - Lead carbonate	1	A
28369990	-- - Other	1	A
2837	CYANIDES, CYANIDE OXIDES AND COMPLEX CYANIDES:		

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SAC Code	Description	Base Rate	Staging Category
28371	- Cyanides and cyanide oxides:		
28371100	- - Of sodium	1	A
28371900	- - Other	1	A
28372000	- Complex cyanides	1	A
2839	SILICATES; COMMERCIAL ALKALI OF METAL SILICATES:		
28391	- Of sodium:		
28391100	- - Metasilicates	1	A
28391900	- - Other	1	A
283990	-Other		
28399010	- - Of potassium	1	A
28399090	- - Other	1	A
2840	BORATES; PEROXOBORATES (PERBORATES):		
28401	- Disodium tetraborate (refined borax):		
28401100	- - Anhydrous	1	A
28401900	- - Other	1	A
28402000	- Other Borates	1	A
28403000	- Peroxoborates (perborates)	1	A
2841	SALTS OF OXOMETALLIC OR PEROXOMETALLIC ACIDS:		
28413000	- Sodium dichromate	1	A
284150	- Other chromates and dichromates; peroxochromates		
28415010	- Chromates of zinc or of lead	1	A
28415090	- - Other	1	A
28416	- Manganites, manganates and permanganates:		
28416100	- - Potassium permanganate	1	A
28416900	- - Other	1	A
28417000	- Molybdates	1	A
28418000	- Wolframates (tungstates)	1	A
284190	- Other		
28419010	Aluminates	1	A
28419090	- - Other	1	A
2842	OTHER SALTS OF INORGANIC ACIDS OR PEROXOACIDS (INCLUDING ALUMINOSILICATES WHETHER OR NOT CHEMICALLY DEFINED), OTHER THAN AZIDES:		
28421000	- Double or complex silicates, including aluminosilicates whether or not chemically defined:	1	A
284290	- - Other		
28429010	- - Fulminates, cyanates and thiocyanates	1	A
28429090	- - Other	1	A
2843	COLLOIDAL PRECIOUS METALS; INORGANIC OR ORGANIC COMPOUNDS OF PRECIOUS METALS, WHETHER OR NOT CHEMICALLY DEFINED; AMALGAMS OF PRECIOUS METALS		
28431000	- Colloidal precious metals:	1	A
28432	- Silver compounds:		
28432100	- - Silver nitrate	1	A
28432900	- - Other	1	A
28433000	- Gold compounds	1	A
28439000	- Other compounds; amalgams	1	A
2844	RADIOACTIVE CHEMICAL ELEMENTS AND RADIOACTIVE ISOTOPES (INCLUDING THE FISSIONABLE OR FERTILE CHEMICAL ELEMENTS AND ISOTOPES) AND THEIR COMPOUNDS; MIXTURES AND RESIDUES CONTAINING THESE PRODUCTS:		
28441000	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	1	A
28442000	- Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products	1	A
28443000	- Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products	1	A
28444000	Radioactive elements and isotopes and compounds other than those of subheading 2844. 10, 2844. 20 or 2844. 30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	1	A
28445000	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	1	A

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SAC Code	Description	Base Rate	Staging Category
2845	ISOTOPES OTHER THOSE OF HEADING 2844; COMPOUNDS, INORGANIC OR ORGANIC, OF SUCH ISOTOPES, WHETHER OR NOT CHEMICALLY DEFINED:		
28451000	- Heavy water (deuterium oxide)	1	A
28459000	- Other	1	A
2846	COMPOUNDS, INORGANIC OR ORGANIC, OF RARE-EARTH METALS, OF YTTRIUM OR OF SCANDIUM OR OF MIXTURES OF THESE METALS:		
28461000	- Cerium compounds	1	A
28469000	- Other	1	A
28470000	HYDROGEN PEROXIDE(OXIGEN WATER), WHETHER OR NOT SOLIDIFIED WITH UREA	1	A
28480000	PHOSPHIDES, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING FERROPHOSPHORUS	1	A
2849	CARBIDES, WHETHER OR NOT CHEMICALLY DEFINED:		
28491000	- Of calcium	1	A
28492000	-Of Silicon	1	A
28499000	- Other	1	A
28500000	HYDRIDES, NITRIDES, AZIDES, SILICIDES AND BORIDES, WHETHER OR NOT CHEMICALLY DEFINED, OTHER THAN COMPOUNDS WHICH ARE ALSO CARBIDES OF HEADING 28.49	1	A
28520000	COMPOUNDS, INORGANIC OR ORGANIC, OF MERCURY, NOT INCLUDING AMALGAMS	1	A
28530000	OTHER INORGANIC COMPOUNDS (INCLUDING DISTILLED OR CONDUCTIVITY WATER AND WATER OF SIMILAR PURITY); LIQUID AIR (WHETHER OR NOT RARE GASES HAVE BEEN REMOVED); COMPRESSED AIR; AMALGAMS, OTHER THAN AMALGAMS OF PRECIOUS METALS	1	A
29	ORGANIC CHEMICALS PRODUCTS		
2901	ACYCLIC HYDROCARBONS::		
29011000	- Saturated	1	A
29012	- Unsaturated:		
29012100	-- Ethylene	1	A
29012200	-- Propene (propylene)	1	A
29012300	-- Butene (butylene) and its isomers	1	A
29012400	-- Buta-1,3-diene and isoprene	1	A
290129	-- Other		
29012910	--- Acetylene	10	C
29012990	--- Other	1	A
2902	CYCLIC HYDROCARBONS::		
29021	- Cyclanes, cyclenes and cycloterpenes:		
29021100	-- Cyclohexane	1	A
290219	-- Other		
29021910	--- Camphene (3,3-dimethyl-2-methylenenorcamphane)	1	A
29021990	--- Other	1	A
29022000	- Benzene	1	A
29023000	- Toluene	1	A
29024	- Xylenes:		
29024100	-- o-Xylene	6	A
29024200	-- m-Xylene	6	A
29024300	-- p-Xilene	6	A
29024400	-- Mixed xylene isomers	6	A
29025000	- Styrene	1	A
29026000	- Ethylbenzene	1	A
29027000	- Cumene	1	A
29029000	-Other	1	A
2903	HALOGENATED DERIVATIVES OF HYDROCARBONS:		
29031	- Saturated chlorinated derivatives of acyclic hydrocarbons:		
29031100	- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	1	A
29031200	-- Dichloromethane (methylene chloride)	1	A
29031300	-- Chloroform (trichloromethane)	1	A
29031400	-- Carbon tetrachloride	1	A
29031500	-- Ethylene dichloride (ISO)(1,2-Dichloroethane)	1	A
29031900	-- Other	1	A
29032	- Unsaturated chlorinated derivatives of acyclic hydrocarbons:		
29032100	-- Vinyl chloride (chloroethylene)	1	A

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SAC Code	Description	Base Rate	Staging Category
29032200	-- Trichloroethylene	1	A
29032300	-- Tetrachloroethylene (perchloroethylene)	1	A
29032900	-- Other	1	A
29033	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons :		
29033100	Ethylene dibromide (ISO)(1,2-dibromoethane)	1	A
29033900	-- Other	1	A
29034	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:		
29034100	-- Trichlorofluoromethane	1	A
29034200	-- Dichlorodifluoromethane	1	A
29034300	-- Trichlorotrifluoroethanes	1	A
29034400	-- Dichlorotetrafluoroethanes and chloropentafluoroethane:	1	A
29034500	-- Other derivatives perhalogenated only with fluorine and chlorine:	1	A
29034600	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes:	1	A
29034700	-- Other perhalogenated derivatives	1	A
29034900	-- Other	1	A
29035	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:		
29035100	-- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH(ISO), lindane included (ISO, DCI)	1	A
29035200	-- Aldrina (ISO), clordano (ISO) y heptacloro (ISO)	1	A
29035900	-- Other	1	A
29036	- Halogenated derivatives of aromatic hydrocarbons:		
29036100	- Chlorobenzene, o-dichlorobenzene and pdichlorobenzene	1	A
29036200	-- Hexachlorobenzene (ISO) and DDT(ISO) 1,1,1-trichloro-2,2-bis(p-chlorophenyl)	1	A
29036900	-- Other	1	A
2904	SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF HYDROCARBONS, WHETHER OR NOT HALOGENATED:		
29041000	- Derivatives, containing only sulpho groups, their salts and ethyl esters:	1	A
29042000	- Derivatives containing only nitro or only nitroso groups	1	A
29049000	- Other	1	A
2905	ACYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:		
29051	- Saturated monohydric alcohols:		
29051100	-- Methanol (methyl alcohol)	1	A
29051200	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol):	1	A
29051300	-- Butan-1-ol (n-butyl alcohol)	1	A
29051400	-- Other butanols	1	A
29051600	-- Octanol (octyl alcohol) and its isomers	1	A
29051700	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	1	A
290519	-- Other		
29051910	--- Pentanol (amyl alcohol) and its isomers	1	A
29051990	--- Other	1	A
29052	- Unsaturated monohydric alcohols:		
29052200	-- Acyclic terpene alcohols	1	A
29052900	-- Other	1	A
29053	- Diols:		
29053100	-- Ethylene glycol (ethanediol)	1	A
29053200	-- Propylene glycol (propane-1,2-diol)	1	A
29053900	-- Other	1	A
29054	- Other polyhydric alcohols:		
29054100	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	1	A
29054200	-- Pentaerythritol	1	A
29054300	-- Mannitol	1	A
29054400	-- D-glucitol (sorbitol)	1	A
29054500	-- Glycerol	6	A
29054900	-- Other	1	A
29055	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:		
29055100	-- Ethchlorvynol (INN)	1	A
29055900	-- Other	1	A
2906	CYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:		
29061	- Cyclanes, cyclenes and cycloterpenes:		
29061100	-- Menthol	1	A
29061200	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	1	A
29061300	-- Sterols and inositols	1	A

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SAC Code	Description	Base Rate	Staging Category
290619	-- Other		
29061910	-- - Terpineols	1	A
29061990	-- - Other	1	A
29062	-Aromatic:		
29062100	-- Benzyl alcohol	1	A
29062900	-- Other	1	A
2907	PHENOLS; PHENOL-ALCOHOLS		
29071	- Monophenols:		
29071100	-- Phenol (hydroxybenzene) and its salts	1	A
29071200	-- Cresols and their salts	1	A
29071300	-- Octylphenol, nonylphenol and their isomers; salts thereof	1	A
29071500	-- Naphthols and their salts	1	A
290719	-- Other:		
29071910	-- Xylenols and their salts	1	A
29071990	-- - Other	1	A
29072	- Polyphenols; phenol-alcohols:		
29072100	-- Resorcinol and its salts	1	A
29072200	-- Hydroquinone (quinol) and its salts:	1	A
29072300	- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	1	A
290729	-- Other		
29072910	-- - Phenol-alcohols	1	A
29072990	-- - Other	1	A
2908	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PHENOLS OR PHENOLALCOHOLS:		
29081	- Derivatives containing only halogen and their salts:		
29081100	-- Pentachlorophenol (ISO)	1	A
29081900	-- Other	1	A
29089	- Other		
29089100	-- Dinoseb (ISO) and its salts	1	A
290899	-- Other		
29089910	- Derivatives containing only sulpho groups, their salts and esters	1	A
29089990	-- - Other	1	A
2909	ETHERS, ETHER-ALCOHOLS, ETHER-PHENOLS, ETHERALCOHOL-PHENOLS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES (WHETHER OR NOT CHEMICALLY DEFINED), AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:		
29091	- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
29091100	- Diethyl ether	1	A
29091900	-- Other	1	A
29092000	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	1	A
29093000	Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	1	A
29094	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
29094100	-- 2,2'-Oxydiethanol (diethylene glycol, digol)	1	A
29094300	- Monobutyl ethers of ethylene glycol or of diethylene glycol	1	A
290944	-- Other monoalkylethers of ethylene glycol or of diethylene glycol:		
29094410	-- - Ethylene glycol monoethyl ether	1	A
29094490	-- - Other	1	A
29094900	-- Other	1	A
29095000	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	1	A
29096000	- Alcohol peroxides, ether peroxides and ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	1	A
2910	EPOXIDES, EPOXYALCOHOLS, EPOXYPHENOLS AND EPOXYETHERS, WITH A THREE-MEMBERED RING, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29101000	- Oxyrane (ethylene oxide)	1	A
29102000	- Methyloxirane (propylene oxide)	1	A
29103000	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	1	A
29104000	- Dieldrin (ISO, DCI)	1	A
29109000	-Others	1	A
29110000	ACETALS AND HEMIACETALS WHETHER OR NOT WITH OTHER OXYGEN-FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	1	A
2912	ALDEHYDES, WHETHER OR NOT WITH OTHER OXYGEN-FUNCTION; CYCLIC POLYMERS OF ALDEHYDES; PARAFORMALDEHYDE		

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SAC Code	Description	Base Rate	Staging Category
29121	- Acyclic aldehydes without other oxygen function		
29121100	- - Methanal (formaldehyde)	1	A
29121200	- - Ethanal (acetaldehyde)	1	A
291219	-- Others		
29121910	- - - Butanal (butyraldehyde, normal isomer)	1	A
29121990	- - - Others	1	A
29122	- Cyclic aldehydes without other oxygen function		
29122100	Benzaldehyde (benzoic aldehyde)	1	A
29122900	- - Others	1	A
29123000	- Aldehyde-alcohols	1	A
29124	- Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function		
29124100	- - Vanillin (methyl-protocatechuic aldehyde)	1	A
29124200	- - Ethylvanillin (ethyl protocatechuic aldehyde)	1	A
29124900	- - Others	1	A
29125000	- Cyclic polymers of aldehydes	1	A
29126000	- Paraformaldehyde	1	A
29130000	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PRODUCTS OF HEADING 29.12	1	A
2914	KETONES AND QUINONES, WHETHER OR NOT WITH OTHER OXYGEN-FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29141	- Acyclic ketones without other oxygen function		
29141100	- - Acetone	1	A
29141200	- - Butanone (methyl ethyl ketone)	1	A
29141300	- - 4-Methylpentan-2-one (methyl isobutyl ketone)	1	A
29141900	- - Others	1	A
29142	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function		
29142100	- - Camphor	1	A
29142200	- - Cyclohexanone and methylcyclohexanones	1	A
29142300	- - Ionones and methylionones	1	A
29142900	- - Others	1	A
29143	- Aromatic ketones without other oxygen function		
29143100	- - Phenylacetone (phenylpropan-2-one)	1	A
29143900	- - Others	1	A
29144000	- Ketone-alcohols and ketone aldehydes	1	A
29145000	- Ketone-phenols and ketones with other oxygen function	1	A
29146	- Quinones		
29146100	- - Anthraquinone	1	A
29146900	- - Others	1	A
29147000	- Halogenated, sulphonated, nitrated or nitrosated derivatives	1	A
2915	SATURATED ACYCLIC MONOCARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29151	- Formic acid, its salts and esters		
29151100	- - Formic acid	1	A
29151200	- - Salts of formic acid	1	A
29151300	- - Esters of formic acid	1	A
29152	- Acetic acid and its salts; acetic anhydride		
29152100	- - Acetic acid	1	A
29152400	- - Acetic anhydride	1	A
291529	-- Others		
29152910	- - - Sodium acetate	1	A
29152920	- - - Cobalt acetates	1	A
29152990	- - - Others	1	A
29153	- Esters of acetic acid		
29153100	- - Ethyl acetate	1	A
29153200	- - Vinyl acetate	1	A
29153300	- - n-Butyl acetate	1	A
29153600	- - Dinoseb acetate (ISO)	1	A
291539	-- Others		
29153910	- - - Isobutyl acetate	1	A
29153920	- - - 2-Ethoxyethyl acetate	1	A
29153990	- - - Others	1	A
29154000	- Mono-, di- or trichloroacetic acids, their salts and esters	1	A
29155000	- Propionic acid, its salts and esters	1	A
29156000	- Butanoic acids, pentanoic acids, their salts and esters	1	A
29157000	- Palmitic acid, stearic acid, their salts and esters	1	A
29159000	- Others	1	A

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SAC Code	Description	Base Rate	Staging Category
2916	UNSATURATED ACYCLIC MONOCARBOXYLIC ACIDS, CYCLIC MONOCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29161	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives		
29161100	-- Acrylic acid and its salts	1	A
29161200	-- Esters of acrylic acid	1	A
29161300	-- Methacrylic acid and its salts	1	A
29161400	-- Methacrylic acid and its esters	1	A
29161500	-- Oleic, linoleic or linolenic acids, their salts and esters	1	A
29161900	-- Others	1	A
29162000	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	1	A
29163	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives		
29163100	-- Benzoic acid, its salts and esters	1	A
29163200	-- Benzoyl peroxide and benzoyl chloride	1	A
29163400	-- Phenylacetic acid and its salts	1	A
29163500	-- Esters of phenylacetic acid	1	A
29163600	-- Binapacryl (ISO)	1	A
29163900	-- Others	1	A
2917	POLYCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29171	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives		
29171100	-- Oxalic acid, its salts and esters	1	A
291712	-- Adipic acid, its salts and esters		
29171210	--- Dioctyl adipate, di-isobutyl adipate, didecyl adipate and di-isodecyl adipate	1	A
29171290	--- Others	1	A
29171300	-- Azelaic acid, sebacic acid, their salts and esters	1	A
29171400	-- Maleic anhydride	1	A
29171900	-- Other	1	A
29172000	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	1	A
29173	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids, and their derivatives		
291732	-- Dioctyl orthophthalates		
29173210	--- Of a purity of 99% or more	1	A
29173290	--- Others	10	A
29173300	-- Dinonyl and didecyl orthophthalates	1	A
291734	-- Other esters of orthophthalic acid		
29173410	--- Dibutyl ortho-phthalate	1	A
29173490	--- Others	1	A
29173500	-- Phthalic anhydride	1	A
29173600	-- Terephthalic acid and its salts	1	A
29173700	-- Dimethyl terephthalate	1	A
29173900	-- Others	1	A
2918	CARBOXYLIC ACIDS WITH ADDITIONAL OXYGEN FUNCTION AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29181	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives;		
29181100	-- Lactic acid, its salts and esters	1	A
29181200	-- Tartaric acid	1	A
29181300	-- Salts and esters of tartaric acid	1	A
29181400	-- Citric acid	1	A
29181500	-- Salts and esters of citric acid	1	A
29181600	-- Gluconic acid, its salts and esters	1	A
29181800	-- Chlorobenzilate (ISO)	1	A
29181900	-- Others	1	A
29182	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives;		
29182100	-- Salicylic acid and its salts	1	A
29182200	-- O-Acetylsalicylic acid, its salts and esters	1	A
29182300	-- Other esters of salicylic acid and their salts	1	A
29182900	-- Others	1	A

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SAC Code	Description	Base Rate	Staging Category
29183000	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	1	A
29189	- Others		
29189100	-- 2,4,5-T (ISO) (2,4,5 -trichlorophenoxyacetic acid), its salts and esters	1	A
29189900	-- Others	1	A
2919	PHOSPHORIC ESTERS AND THEIR SALTS, INCLUDING LACTOPHOSPHATES; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29191000	- Tris phosphate (2,3 -dibromopropyl)	1	A
29199000	- Others	1	A
2920	ESTERS OF OTHER INORGANIC ACIDS OF NON-METALS (EXCLUDING ESTERS OF HYDROGEN HALIDES) AND THEIR SALTS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29201	- Thiophosphoric esters (posphorothioates) and their salts; their halogenated sulphonated, nitrated or nitrosated derivatives;		
29201100	-- Parathion (ISO) and methyl-parathion (ISO) (methyl parathion)	1	A
29201900	-- Others	1	A
29209000	- Others	1	A
2921	AMINE-FUNCTION COMPOUNDS		
29211	- Acyclic monoamines and their derivatives; salts thereof;		
29211100	-- Methylamine, di- or trimethylamine and their salts	1	A
292119	-- Others:		
29211910	--- Diethylamine and its salts	1	A
29211990	--- Others	1	A
29212	- Acyclic polyamines and their derivatives; salts thereof;		
29212100	-- Ethylenediamine and its salts	1	A
29212200	-- Hexamethylenediamine and its salts	1	A
29212900	-- Others	1	A
29213000	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	1	A
29214	- Aromatic monoamines and their derivatives; salts thereof;		
29214100	-- Aniline and its salts	1	A
29214200	-- Aniline derivatives and their salts	1	A
292143	-- Toluidines and their derivatives; salts thereof;		
29214310	--- Trifluoralene (a,a,a -trifluor- 2,6-dinitro-N,N-dipropyl-p-toluidine	6	A
29214320	--- Toluidine	1	A
29214330	--- Chromethylaniline	1	A
29214390	--- Others	1	A
29214400	-- Dyphenylamine and its derivatives; salts thereof	1	A
29214500	-- 1-Naphthylamine (a-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	1	A
29214600	-- Amfetamine (INN), benzfetamine (INN), dexametamine (INN), etilametamine (INN), fencamfamin (INN), phentermine (INN), lefetamine (INN), levametamine (INN) and mefenorex (INN); salts thereof	1	A
29214900	-- Others	1	A
29215	- Aromatic polyamines and their derivatives; salts thereof		
29215100	-- o-, m-, p-Phenylenediamine, diaminotoluenes and their derivatives; salts thereof	1	A
29215900	-- Others	1	A
2922	OXYGEN FUNCTION AMINO COMPOUNDS		
29221	- Amino-alcohols, other than those containing more than one kinds of oxygen function, their ethers and esters; salts thereof;		
29221100	-- Monoethanolamine and its salts	1	A
29221200	-- Diethanolamine and its salts	1	A
29221300	-- Triethanolamine and its salts	1	A
29221400	-- Dextropropoxyphene (INN) and its salts	1	A
29221900	-- Others	1	A
29222	- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof;		
29222100	-- Aminohydroxynaphthalenesulphonic acids and their salts	1	A
292229	-- Others:		
29222910	--- Anisidines, dianisidines, phenetidines, and their salts	1	A
29222990	--- Others	1	A
29223	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof;		
29223100	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	1	A
29223900	-- Others	1	A
29224	- Amino-acids other than those containing more than one kind of oxygen function and their esters; salts thereof		
29224100	-- Lysine and its esters; salts thereof	1	A

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29224200	-- Glutamic acid and its salts	1	A
29224300	-- Anthranilic acid and its salts	1	A
29224400	-- Tilidine (INN) and its salts	1	A
29224900	-- Others	1	A
29225000	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compunds with oxygen function;	1	A
2923	QUATERNARY AMMONIUM SALTS AND HYDROXIDES; LECITHINS AND OTHER PHOSPHOAMINOLIPIDS, WHETHER OR NOT CHEMICALLY DEFINED		
29231000	- Choline and its salts	1	A
29232000	- Lecithins and other phosphoaminolipids	1	A
29239000	- Others	1	A
2924	CARBOXYAMIDE-FUNCTION COMPUNDS; AMIDE-FUNCTION COMPOUNDS OF CARBONIC ACID		
29241	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:		
29241100	-- Meprobamate (INN)	1	A
29241200	-- Fluoroacetamide (ISO), phosphamidon (ISO) and monochrotophos (ISO)	1	A
29241900	-- Others	1	A
29242	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof		
29242100	-- Ureines and their derivatives; salts thereof	1	A
29242300	-- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	1	A
29242400	-- Ethinamate (INN)	1	A
29242900	-- Others	1	A
2925	CARBOXYMIDE-FUNCTION COMPUNDS (INCLUDING SACCHARIN AND ITS SALTS) AND IMINE-FUNCTION COMPOUNDS		
29251	- Imides and their derivatives;salts thereof		
29251100	-- Saccharin and its salts	1	A
29251200	-- Glutethimide (INN)	1	A
29251900	-- Others	1	A
29252	- Imines and their derivatives; salts thereof		
29252100	-- Chlordimeform (ISO)	1	A
29252900	-- Others	1	A
2926	NITRILE-FUNCTION COMPUNDS		
29261000	- Acrylonitrile	1	A
29262000	- 1-Cyanoguanidine (dicyandiamide)	1	A
29263000	- Fenpropores (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4, 4-diphenylbutane)	1	A
29269000	- Others	1	A
29270000	DIAZO-, AZO- OR AZOXY-COMPOUNDS	1	A
29280000	ORGANIC DERIVATIVES OF HYDRAZINE OR OF HYDROXYLAMINE	1	A
2929	COMPUNDS WITH OTHER NITROGEN-FUNCTIONS		
29291000	- Isocyanates	1	A
29299000	- Others	1	A
2930	ORGANIC THIO-COMPOUNDS		
29302000	- Thiocarbamates and dithiocarbamates	1	A
29303000	- Mono-, di- or thiuram tetrasulphurs	1	A
29304000	- Methionine	1	A
293050	- Captafol (ISO) and metamidophos (ISO):		
29305010	-- Metamidophos (ISO)	6	A
29305020	-- Captafol(ISO)	1	A
293090	- Others:		
29309020	-- Dithiocarbonates (xanthates and xantogenates)	1	A
29309090	-- Others	1	A
29310000	OTHER ORGANO-INORGANIC COMPUNDS	1	A
2932	HETEROCYCLIC COMPOUNDS WITH OXYGEN HETEROATOM(S) ONLY		
29321	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:		
29321100	-- Tetrahydrofuran	1	A
29321200	-- 2-Furaldehyde (furfuraldehyde)	1	A
29321300	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	1	A
29321900	-- Other:	1	A
29322	- Lactones:		
29322100	-- Coumarin, methylcoumarins and ethylcoumarins	1	A
29322900	-- Other lactones	1	A
29329	- Other:		
29329100	-- Isosafrole	1	A
29329200	-- 1-(1,3-Benzodioxol-5-yl)propan-2-one	1	A
29329300	-- Piperonal	1	A
29329400	-- Safrole	1	A
29329500	-- Tetrahydrocannabinols (all isomers)	1	A

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29329900	-- Other:	1	A
2933	HETEROCYCLIC COMPOUNDS WITH NITROGEN HETEROATOM(S) ONLY		
29331	- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:		
29331100	-- Phenazone (antipyrin) and its derivatives:	1	A
29331900	-- Other:	1	A
29332	- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:		
29332100	-- Hydantoin and its derivatives	1	A
29332900	-- Other:	1	A
29333	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:		
29333100	-- Pyridine and its salts:	1	A
29333200	-- Piperidine and its salts	1	A
29333300	-- ALFENTANIL (INN), ANILERIDINE (INN), BEZITRAMIDE (INN), BROMAZEPAM (INN), DIFENOXIN (INN), DIPHENOXYLATE (INN), DIPIANONE (INN), FENTANYL (INN), KETOBEMIDONE (INN), METHYLPHENIDATE (INN), PENTAZOCINE (INN), PETHIDINE (INN), PETHIDINE (INN) INTERMEDIATE A, PHENCYCLIDINE (INN) (PCP), PHENOPERIDINE (INN), PIPRADROL(INN), PIRITRAMIDE (INN), PROPIRAM (INN) AND TRIMEPERIDINE (INN); SALTS THEREOF	1	A
29333900	-- Other:	1	A
29334	- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:		
29334100	-- Levorphanol (INN) and its salts	1	A
29334900	-- Other:	1	A
29335	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:		
29335200	-- Malonylurea (barbituric acid) and its salts	1	A
29335300	-- Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutobarbitol (INN), secobarbitol (INN) and vinylbital (INN); salts thereof	1	A
29335400	-- Other derivatives of malonylurea (barbituric acid); salts thereof	1	A
29335500	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	1	A
29335900	-- Other:	1	A
29336	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:		
29336100	-- Melamine	1	A
29336900	-- Other:	1	A
29337	- Lactams:		
29337100	-- 6-Hexanelactam (ϵ -caprolactam)	1	A
29337200	-- Clobazam (INN) and methyprylon (INN)	1	A
29337900	-- Other lactams:	1	A
29339	-- Other:		
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 (INN), lormetazepam (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	1	A
29339900	-- Other:	1	A
2934	NUCLEIC ACIDS AND THEIR SALTS, WHETHER OR NOT CHEMICALLY DEFINED; OTHER HETEROCYCLIC COMPOUNDS		
29341000	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure:	1	A
29342000	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused:	1	A
29343000	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused:	1	A
29349	-- Other:		

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SAC Code	Description	Base Rate	Staging Category
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	1	A
29349900	-- Other:	1	A
29350000	SULPHONAMIDES	1	A
2936	PROVITAMINS AND VITAMINS, NATURAL OR REPRODUCED BY SYNTHESIS (INCLUDING NATURAL CONCENTRATES), DERIVATIVES THEREOF USED PRIMARILY AS VITAMINS, AND INTERMIXTURES OF THE FOREGOING, WHETHER OR NOT IN ANY SOLVENT		
29362	- Vitamins and their derivatives, unmixed:		
293621	-- Vitamins A and their derivatives:		
29362110	-- Retinyl palmate:	1	A
29362190	-- Other:	1	A
29362200	-- Vitamin B1 and its derivatives:	1	A
29362300	-- Vitamin B2 and its derivatives:	1	A
29362400	-- D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives:	1	A
29362500	-- Vitamin B6 and its derivatives:	1	A
29362600	-- Vitamin B12 and its derivatives:	1	A
29362700	-- Vitamin C and its derivatives:	1	A
29362800	-- Vitamin E and its derivatives:	1	A
29362900	-- Other vitamins and their derivatives:	1	A
293690	- Other, including natural concentrates		
29369010	-- Provitamins, not mixed	1	A
29369090	-- Other:	1	A
2937	HORMONES, PROSTAGLANDINS, THROMBOXANES AND LEUKOTRIENES, NATURAL OR REPRODUCED BY SYNTHESIS; DERIVATIVES AND STRUCTURAL ANALOGUES THEREOF, INCLUDING CHAIN MODIFIED POLYPEPTIDES, USED PRIMARILY AS HORMONES		
29371	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:		
29371100	-- Somatotropin, its derivatives and structural analogues: 2937110010 -- For veterinary	1	A
29371200	-- Insulin and its salts:	1	A
29371900	-- Other:	1	A
29372	- Steroidal hormones, their derivatives and structural analogues		
29372100	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone):	1	A
29372200	-- Halogenated derivatives of corticosteroidal hormones:	1	A
29372300	-- Oestrogens and progestogens:	1	A
29372900	-- Other:	1	A
29373	- Catecholamine hormones, their derivatives and structural analogues:		
29373100	-- Epinephrine:	1	A
29373900	-- Other:	1	A
29374000	- Amino-acid derivatives:	1	A
29375000	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues:	1	A
29379000	- Other:	1	A
2938	GLYCOSIDES, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS AND ESTERS AND OTHER DERIVATIVES		
29381000	- Rutoside (rutin) and its derivatives	1	A
29389000	- Other:	1	A
2939	VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES		
29391	- Alkaloids of opium and their derivatives; salts thereof:		
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 (INN) and thebaine; salts thereof	1	A
29391900	-- Other:	1	A
293920	- Alkaloids of cinchona and their derivatives; salts thereof:		

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SAC Code	Description	Base Rate	Staging Category
29392010	-- Quinine and its salts:	1	A
29392090	-- Other:	1	A
29393000	- Caffeine and its salts	1	A
29394	- Ephedrines and their salts:		
29394100	-- Ephedrine and its salts	1	A
29394200	-- Pseudoephedrine (INN) and its salts	1	A
29394300	-- Cathine (INN) and its salts	1	A
29394900	-- Other:	1	A
29395	- Theophylline and aminophylline (theophyllineethylenediamine) and their derivatives; salts thereof:		
29395100	-- Fenetylline (INN) and its salts	1	A
29395900	-- Other:	1	A
29396	- Alkaloids of rye ergot and their derivatives; salts thereof:		
29396100	-- Ergometrine (INN) and its salts:	1	A
29396200	-- Ergotamine (INN) and its salts:	1	A
29396300	-- Lysergic acid and its salts:	1	A
29396900	-- Other:	1	A
29399	- Other:		
29399100	-- Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	1	A
29399900	-- Other:	1	A
29400000	SUGARS, CHEMICALLY PURE, OTHER THAN SUCROSE, LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE; SUGAR ETHERS, SUGAR ACETALS AND SUGAR ESTERS, AND THEIR SALTS, OTHER THAN PRODUCTS OF HEADING 2937, 2938 OR 2939	1	A
2941	ANTIBIOTICS		
29411000	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof:	1	A
29412000	- Streptomycins and their derivatives, salts thereof:	1	A
29413000	- Tetracyclins and their derivatives; salts thereof:	1	A
29414000	- Chloramphenicol and its derivatives; salts thereof:	1	A
29415000	- Erythromycin and its derivatives; salts thereof:	1	A
29419000	- Other:	1	A
29420000	OTHER ORGANIC COMPOUNDS	1	A
30	PHARMACEUTICAL PRODUCTS		
3001	GLANDS AND OTHER ORGANS FOR ORGANO-THERAPEUTIC USES, DRIED, WHETHER OR NOT POWDERED; EXTRACTS OF GLANDS OR OTHER ORGANS OR OF THEIR SECRETIONS FOR ORGANO-THERAPEUTIC USES; HEPARIN AND ITS SALTS; OTHER HUMAN OR ANIMAL SUBSTANCES PREPARED FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
30012000	- Extracts of glands or other organs or of their secretions	1	A
300190	- Others		
30019010	-- Human bones, organs and tissues, for grafts or transplants	1	A
30019020	-- Glands and other organs, dried, even pulverized	1	A
30019090	-- Others	1	A
3002	HUMAN BLOOD; ANIMAL BLOOD PREPARED FOR THERAPEUTIC, PROPHYLACTIC OR DIAGNOSTIC USES; ANTISTERA AND OTHER BLOOD FRACTIONS AND MODIFIED IMMUNOLOGICAL PRODUCTS, WHETHER OR NOT OBTAINED BY MEANS OF BIOTECHNOLOGICAL PROCESSES; VACCINES,		
300210	- Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes:		
30021010	-- Anti-snakebite sera, other than anti-cobra or anti-coral snake sera :	1	A
30021090	-- Others	1	A
30022000	- Vaccines for medicinal use	1	A
30023000	- Vaccines for veterinary use	1	A
30029000	- Others	1	A
3003	MEDICAMENTS (EXCLUDING GOODS OF HEADING 30.02, 30.05 OR 30.06) 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 PACKINGS FOR RETAIL SALE		
300310	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:		
30031010	-- For human use	1	A
30031020	-- For veterinary use	6	C
300320	- Containing other antibiotics		

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SAC Code	Description	Base Rate	Staging Category
30032010	-- For human use	1	A
30032020	-- For veterinary use	6	C
30033	- Containing hormones or other products of heading 29.37, but containing no antibiotics:		
30033100	-- Containing insulin	1	A
300339	-- Others		
30033910	--- For human use	1	A
30033920	--- For veterinary use	6	C
300340	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics:		
30034010	-- For human use	1	A
30034020	-- For veterinary use	6	C
300390	- Others		
3003901	-- Containing sulphonamides:		
30039011	--- For human use	1	A
30039012	--- For veterinary use	6	C
3003902	-- Containing heterosides		
30039021	--- For human use	1	A
30039022	--- For veterinary use	6	C
3003909	-- Others		
30039091	--- For human use	1	A
30039092	--- For veterinary use	6	C
3004	MEDICAMENTS (EXCLUDING GOODS OF HEADING 30.02, 30.05 OR 30.06) CONSISTING OF MIXED OR UNMIXED PRODUCTS FOR THERAPEUTIC OR PROPHYLACTIC USES, PUT UPT IN MEASURED DOSES (INCLUDING THOSE IN THE FORM OF TRANSDERMAL ADMINISTRATION SYSTEMS) OR IN FORMS		
300410	- Containing penicilins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:		
30041010	-- For human use	1	A
30041020	-- For veterinary use	6	C
300420	- Containing other antibiotics		
30042010	-- For human use	1	A
30042020	-- For veterinary use	6	C
30043	- Containing hormones or other products of heading 29.37 but not containing antibiotics		
30043100	-- Containing insulin	1	A
300432	-- Containing corticosteroid hormones, their derivatives and structural analogues:		
30043210	--- For human use	1	A
30043220	--- For veterinary use	6	C
300439	-- Others		
30043910	--- For human use	1	A
30043920	--- For veterinary use	6	C
300440	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics:		
30044010	-- For human use	1	A
30044020	-- For veterinary use	6	C
300450	- Other medicaments containing vitamins or other products of heading 29.36:		
30045010	-- For human use	1	A
30045020	-- For veterinary use	6	C
300490	- Others		
3004901	-- Containing sulphonamides:		
30049011	--- For human use	1	A
30049012	--- For veterinary use	6	C
3004902	-- Containing heterosides		
30049021	--- For human use	1	A
30049022	--- For veterinary use	6	C
3004909	-- Others		
30049091	--- For human use	1	A
30049092	--- For veterinary use	6	C
3005	WADDING, GAUZE, BANDAGES AND SIMILAR ARTICLES (FOR EXAMPLE: DRESSINGS, ADHESIVE PLASTERS, POULTICES), IMPREGNATED OR COATED WITH PHARMACEUTICAL SUBSTANCES OR PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY PURPOSES		
30051000	- Adhesive dressings and other articles having an adhesive layer	1	A
30059000	- Others	1	A
3006	PHARMACEUTICAL GOODS SPECIFIED IN NOTE 4 OF THIS CHAPTER		

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SAC Code	Description	Base Rate	Staging Category
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	1	A
30062000	- Blood grouping reagents	1	A
300630	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient:		
30063010	- - Opacifying preparations	1	A
30063020	- - Diagnostic reagents:	1	A
30064000	- Dental cements and other dental fillings; bone reconstruction cements:	1	A
30065000	- First-aid boxes and kits	1	A
30066000	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	1	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	1	A
30069	- Others:		
30069100	- - Identifiable devices for use in stomas	1	A
30069200	- - Pharmaceutical waste	15	D
31	FERTILIZERS		
31010000	ANIMAL OR VEGETABLE FERTILIZERS, WHETHER OR NOT MIXED TOGETHER OR CHEMICALLY TREATED; FERTILIZERS PRODUCED BY THE MIXING OR CHEMICAL TREATMENT OF ANIMAL OR VEGETABLE PRODUCTS:	1	A
3102	MINERAL FERTILIZERS OR NITROGENOUS CHEMICALS		
31021000	- Urea, whether or not in aqueous solution	1	A
31022	- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:		
31022100	- - Ammonium sulphate	1	A
31022900	- - Others	1	A
31023000	- Ammonium nitrate, whether or not in aqueous solution	1	A
31024000	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilizing substances	1	A
31025000	- Sodium nitrate	1	A
31026000	- Double salts and mixtures of calcium nitrate and ammonium nitrate	1	A
31028000	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	1	A
310290	- Other, including mixtures not specified in the foregoing subheadings		
31029010	- - Calcic cyanamide	1	A
31029090	- - Others	1	A
3103	MINERAL FERTILIZERS OR PHOSPHATIC CHEMICALS		
31031000	- Superphosphates	1	A
310390	- Others:		
31039010	- - Dephosphorylation residues	1	A
31039090	- - Others	1	A
3104	MINERAL FERTILIZERS OR POTASSIC CHEMICALS		
31042000	- Potassium chloride	1	A
31043000	- Potassium sulphate	1	A
310490	- Others:		
31049010	- - Carnallite, silvinit and other natural potassium salts, in raw form	1	A
31049090	- - Others	1	A
3105	MINERAL OR CHEMICAL FERTILIZERS CONTAINING TWO OR THREE OF THE FERTILIZING ELEMENTS : NITROGEN, PHOSPHORUS AND POTASSIUM; OTHER FERTILIZERS; GOODS OF THIS CHAPTER IN TABLETS OR SIMILAR FORMS OR IN PACKAGES OF A GROSS WEIGHT NOT EXCEEDING 10 KG:		
31051000	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg:	1	A
31052000	- Mineral or chemical fertilizers containing the three fertilizing elements: nitrogen, phosphorous and potassium	1	A
31053000	- Diammonium hydrogenorthophosphate (diammonium phosphate)	1	A
31054000	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	1	A
31055	- Other mineral or chemical fertilizers containing the two fertilizing elements: nitrogen and phosphorus:		
31055100	- - Containing nitrates and phosphates	1	A
31055900	- - Others	1	A
31056000	- Mineral or chemical fertilizers containing the two fertilizing elements: phosphorus and potassium	1	A
31059000	- Others:	1	A
32	TANNING OR COLOURING EXTRACTS; TANNINS AND THEIR DERIVATIVES; PIGMENTS AND OTHER COLOURING MATERIALS; PAINTS AND BARNISHES; MASTICS; INKS		

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SAC Code	Description	Base Rate	Staging Category
3201	TANNING EXTRACTS OF VEGETABLE ORIGIN; TANNINS AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES		
32011000	- Quebracho extract	1	A
32012000	- Wattle extract	1	A
32019000	- Others:	1	A
3202	SYNTHETIC ORGANIC TANNING SUBSTANCES; INORGANIC TANNING SUBSTANCES; TANNING PREPARATIONS, WHETHER OR NOT CONTAINING NATURAL TANNING SUBSTANCES; ENZYMATIC PREPARATIONS FOR PRETANNING:		
32021000	- Synthetic organic tanning substances	1	A
32029000	- Others:	1	A
32030000	COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN (INCLUDING DYEING EXTRACTS BUT EXCLUDING ANIMAL BLACKS), WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 OF THIS CHAPTER BASED ON COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN:	1	A
3204	SYNTHETIC ORGANIC COLOURING MATTER, WHETHER OR NOT CHEMICALLY DEFINED; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON SYNTHETIC ORGANIC COLOURING MATTER; SYNTHETIC ORGANIC PRODUCTS OF A KIND USED		
32041	- Synthetic organic colouring matter and preparations based thereon as specified in note 3 to this Chapter:		
32041100	-- Disperse dyes and preparations based thereon	1	A
32041200	-- Acid dyes, whether or not premetallized, and preparations based thereon; mordant dyes and preparations based thereon	1	A
32041300	-- Basic dyes and preparations based thereon	1	A
32041400	-- Direct dyes and preparations based thereon	1	A
32041500	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon	1	A
32041600	-- Reactive dyes and preparations based thereon	1	A
32041700	-- Pigments and preparations based thereon	1	A
32041900	-- Others, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	1	A
32042000	- Synthetic organic products of a kind used as fluorescent brightening agents	1	A
32049000	- Others	1	A
32050000	COLOUR LAKES; PREPARATIONS AS SPECIFIED IN NOTE 3 OF THIS CHAPTER BASED ON COLOR LAKES	1	A
3206	OTHER COLOURING MATTER; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER, OTHER THAN THOSE OF HEADING 32.03, 32.04 OR 32.05; INORGANIC PRODUCTS OF A KIND USED AS LUMINOPIHORES, WHETHER OR NOT CHEMICALLY DEFINED		
32061	- Pigments and preparations based on titanium oxide:		
32061100	-- Containing 80% or more by weight on titanium dioxide, calculated on the dry matter	1	A
32061900	-- Others	1	A
32062000	- Pigments and preparations based on chromium compounds	1	A
32064	- Other colouring matter and preparations:		
32064100	-- Ultramarine and preparations based thereon	1	A
32064200	-- Lithopone and other pigments and preparations based on zinc sulphide	1	A
320649	-- Others:		
32064910	--- Pigments and preparations based on cadmium compounds	1	A
32064920	--- Pigments and preparations based on hexacyanoferrates (ferrocyanides or ferricyanides)	1	A
32064990	--- Others	1	A
32065000	- Inorganic products of the type used as luminophores	1	A
3207	PREPARED PIGMENTS, PREPARED OPACIFIERS AND PREPARED COLOURS, VITRIFIABLE ENAMELS AND GLAZES, ENGOBES (SLIPS), LIQUID LUSTRES AND SIMILAR PREPARATIONS, OF A KIND USED IN THE CERAMIC, ENAMELLING OR GLASS INDUSTRY; GLASS FRIT AND OTHER GLASS, IN THE FORM OF POWDER, GRANULES OR FLAKES:		
32071000	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	1	A
32072000	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	1	A
32073000	- Liquid lustres and similar preparations	1	A
32074000	- Glass frit and other glass, in the form of powder, granules or flakes	1	A
3208	PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMERS OR CHEMICALLY MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN A NON-AQUEOUS MEDIUM; SOLUTIONS AS DEFINED IN NOTE FOUR OF THIS CHAPTER		
320810	- Based on polyesters:		

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SAC Code	Description	Base Rate	Staging Category
32081010	-- Oven drying anti-rust enamel paints, for coating metal strips	1	A
32081020	-- Printer's varnish	1	A
32081030	- Colourless varnish, for curing concrete for road construction	1	A
32081040	-- Put up in aerosol containers	15	C
32081050	-- Solutions as defined in Note 4 to this Chapter	1	A
32081090	-- Others	MFN	E
320820	- Based on acrylic or vinyl polymers:		
32082010	-- Printer's varnish	1	A
32082020	-- Colourless varnish, for curing concrete for road construction	1	A
32082030	-- Put up in aerosol containers	15	C
32082040	-- Solutions defined in Note 4 of this Chapter	1	A
32082090	-- Others	MFN	E
320890	- Others:		
32089010	-- Solutions as defined in Note 4 of this Chapter	1	A
32089020	-- Printer's varnish	1	A
32089030	-- Colourless varnish, for curing cement for road construction	1	A
32089040	-- Epoxyphenolic paints and varnishes for sanitary use	1	A
32089050	-- Put up in aerosol containers	15	C
3208909	-- Others:		
32089091	--- Other paints	MFN	E
32089092	--- Other varnishes	MFN	E
3209	PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMERS OR CHEMICALLY MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN AN AQUEOUS MEDIUM		
320910	- Based on acrylic or vinyl polymers:		
32091010	-- Printer's varnish	1	A
32091090	-- Others	MFN	E
320990	- All others:		
32099010	-- Other paints	MFN	E
32099020	-- Other varnishes	MFN	E
3210	OTHER PAINTS AND VARNISHES (INCLUDING ENAMELS, LACQUERS AND DISTEMPERS); PREPARED WATER PIGMENTS OR A KIND USED FOR FINISHING LEATHER		
32100010	- Water pigments of a kind used for finishing leather	1	A
32100090	- Others	15	C
32110000	PREPARED DRIERS	1	A
3212	PIGMENTS (INCLUDING METALLIC POWDERS AND FLAKES) DISPERSED IN NON-AQUEOUS MEDIA, IN LIQUID OR IN PASTE FORM, OF A KIND USED IN THE MANUFACTURE OF PAINTS (INCLUDING ENAMELS); STAMPING FOILS; DYES AND OTHER COLOURING MATTER PUT UP IN FORMS OR		
32121000	- Stamping foils	1	A
321290	- Others:		
32129010	-- Aluminum powder dispersed in non-aqueous media	6	C
32129020	-- Other pigments dispersed in non-aqueous media	1	A
32129090	-- Others	6	C
3213	ARTISTS', STUDENTS' OR SIGNBOARD PAINTERS' COLOURS, MODIFYING TINTS, AMUSEMENT COLOURS AND THE LIKE, IN TABLETS, TUBES, JARS, BOTTLES, PANS OR IN SIMILAR FORMS OR PACKINGS		
32131000	- Assorted colours	6	B
32139000	- All others	6	B
3214	GLAZIERS' PUTTY, GRAFTING PUTTY, RESIN CEMENTS, CAULKING COMPOUNDS AND OTHER MASTICS; PAINTERS' FILLINGS; NON-REFRACTORY SURFACING PREPARATIONS FOR USE IN MASONRY		
321410	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painter's fillings:		
3214101	-- Glazier's putty, resin cements, and other mastics:		
32141011	--- Based on acrylic polymers or polyesters	6	C
32141019	--- Others	1	A
32141020	-- Painter's fillings	6	C
32149000	- Others	6	C
3215	PRINTING INK, WRITING OR DRAWING INK AND OTHER INKS, WHETHER OR NOT CONCENTRATED OR SOLID		
32151	- Printing ink:		
321511	-- Blacks:		
32151110	--- Offset printing ink	1	A
32151120	--- For retouching negatives for printing	1	A
32151130	--- Screen printing ink	1	A
32151190	--- Others	10	C
321519	-- All others:		

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SAC Code	Description	Base Rate	Staging Category
32151910	--- Offset printing ink	1	A
32151920	--- For retouching negatives for printing	1	A
32151930	--- Screen printing ink	1	A
32151990	--- Others	10	C
32159000	- All others	1	A
33	ESSENTIAL OILS AND RESINOIDS; PREPARATIONS FOR PERFUMES, FOR BOUDOIR OR COSMETICS		
3301	ESSENTIAL OILS (TERPENELESS OR NOT), INCLUDING CONCRETES AND ABSOLUTES; RESINOIDS; EXTRACTED OLEORESINS; CONCENTRATES OF ESSENTIAL OILS IN FATS, IN FIXED OILS, IN WAXES OR THE LIKE, OBTAINED BY ENFLEURAGE OR MACERATION; TERPENIC BY-PRODUCTS OF THE DETARPENATION OF ESSENTIAL OILS; AQUEOUS DISTILLATES AND AQUEOUS SOLUTIONS OF ESSENTIAL OILS:		
33011	- Essential oils of citrus fruits:		
33011200	-- Of orange	1	A
33011300	-- Of lemon	1	A
330119	-- Others:		
33011910	--- Of bergamot	1	A
33011920	--- Of lime	1	A
33011990	--- Others	1	A
33012	- Essential oils, other than those of citrus fruit:		
33012400	-- Of peppermint (Mentha piperita)	1	A
33012500	-- Of other mints	1	A
330129	-- Others:		
33012910	--- Of geranium	1	A
33012920	--- Of jasmin	1	A
33012930	--- Of lavender or of lavandin	1	A
33012940	--- Of vetiver	1	A
33012990	--- Others	1	A
33013000	- Resinoids	1	A
33019000	- All others	1	A
3302	MIXTURES OF ODORIFEROUS SUBSTANCES AND MIXTURES (INCLUDING ALCOHOLIC SOLUTIONS) WITH A BASIS OF ONE OR MORE OF THESE SUBSTANCES, OF A KIND USED AS RAW MATERIALS IN INDUSTRY; OTHER PREPARATIONS BASED ON ODORIFEROUS SUBSTANCES, OF A KIND USED FOR THE MANUFACTURE OF BEVERAGES:		
330210	- Of a kind used in the food and drink industries:		
33021010	-- Of a kind used in the food industry	6	C
33021020	-- Of a kind used in the drink industry, even containing ethyl alcohol	6	C
330290	- All others:		
33029010	-- Of a kind used in the tobacco industry	1	A
33029020	-- Of a kind used in the oral hygiene or dental industries	1	A
33029090	-- Others	6	A
33030000	PERFUMES AND TOILET WATERS	15	C
3304	BEAUTY OR MAKE-UP PREPARATIONS AND PREPARATIONS FOR THE CARE OF THE SKIN (OTHER THAN MEDICAMENTS), INCLUDING SUNSCREEN OR SUNTAN PREPARATIONS; MANICURE OR PEDICURE PREPARATIONS:		
33041000	- Preparations for lip make-up	MFN	E
33042000	- Preparations for eye make-up	MFN	E
33043000	- Preparations for manicure or pedicure	MFN	E
33049	- All others		
33049100	-- Powders, whether or not compressed	MFN	E
33049900	-- All others	MFN	E
3305	PREPARATIONS FOR USE ON THE HAIR:		
33051000	- Shampoos	MFN	E
33052000	- Preparations for permanent waving or straightening	15	C
33053000	-Hair lacquers	15	C
33059000	- All others	MFN	E
3306	PREPARATIONS FOR ORAL OR DENTAL HYGIENE, INCLUDING DENTURE FIXATIVE PASTES AND POWDERS; YARN USED TO CLEAN BETWEEN THE TEETH (DENTAL FLOSS), IN INDIVIDUAL RETAIL PACKAGES:		
33061000	- Dentifrices	MFN	E
33062000	- Yarn used to clean between the teeth (dental floss)	15	C
33069000	- All others	15	C
3307	PRE-SHAVE, SHAVING OR AFTER-SHAVE PREPARATIONS, PERSONAL DEODORANTS, BATH PREPARATIONS, DEPILATORIES AND OTHER PERFUMERY, COSMETIC OR TOILET PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARATIONS OF		
33071000	- Pre-shave, shaving or after-shave preparations	15	C

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SAC Code	Description	Base Rate	Staging Category
33072000	- Personal deodorants or antiperspirants	MFN	E
33073000	- Perfumed bath salts and other bath preparations	15	C
33074	- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:		
33074100	-- "Agarbatti" and other odoriferous preparations which operate by burning	15	C
33074900	-- All others	15	C
330790	-- All others:		
33079010	-- Contact lens or artificial eye solutions, including artificial tears	6	A
33079090	-- Others	15	C
34	SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS ARTIFICIAL WAXES, PREPARED WAXES, CLEANING PRODUCTS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES, "DENTAL WAXES" AND DENTAL PREPARATIONS		
3401	SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR SOAP, IN THE FORM OF BARS, CAKES, MOULDED PIECES OR SHAPES, WHETHER OR NOT CONTAINING SOAPS; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR WASHING SKIN, IN THE FORM OF LIQUID OR CREAM		
34011	- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergents:		
340111	-- For toilet use (including medicated products):		
3401111	--- Soap:		
34011111	---- Medicated, other than disinfectant	MFN	E
34011119	---- All others	15	D
34011120	--- Organic surface-active products and preparations for use as soap	10	D
34011130	--- Paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergents	6	D
34011900	-- Others	MFN	E
340120	- Soap in other forms:		
34012010	-- Liquid soap, medicated (other than disinfectant)	MFN	E
34012090	-- Others	15	D
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	15	D
3402	ORGANIC SURFACE-ACTIVE AGENTS (OTHER THAN SOAP); SURFACE-ACTIVE PREPARATIONS, WASHING PREPARATIONS (INCLUDING AUXILIARY WASHING PREPARATIONS) AND CLEANING PREPARATIONS, WHETHER OR NOT CONTAINING SOPA, OTHER THAN THOSE OF HEADING 34.01		
34021	- Organic surface-active agents, whether or not put up for retail sale:		
340211	-- Anionic:		
34021110	--- Water-soluble salts of alkylaryl sulphonic acids	10	D
34021190	--- Others	1	A
34021200	-- Cationic	1	A
34021300	-- Non-ionic	1	A
34021900	-- All others	1	A
34022000	- Preparations put up for retail sale:	MFN	E
340290	- All others:		
3402901	-- Surface-active preparations other than washing preparations or cleaning preparations:		
34029011	--- With a basis of water-soluble alkylaryl sulphonic acids or phosphoric esters	10	D
34029019	--- All others	MFN	E
34029020	-- Washing preparations and cleaning preparations:	MFN	E
3403	LUBRICATING PREPARATIONS (INCLUDING CUTTING-OIL PREPARATIONS, BOLT OR NUT RELEASE PREPARATIONS, ANTI-RUST OR ANTI-CORROSION PREPARATIONS AND MOULD RELEASE PREPARATIONS, BASED ON LUBRICANTS) AND PREPARATIONS OF A KIND USED FOR		
34031	- Containing petroleum oils or oils obtained from bituminous minerals:		
34031100	-- Preparations for the treatment of textile materials, leather, furskins or other materials	1	A
34031900	-- All others	1	A
34039	- All others:		
340391	-- Preparations for the treatment of textile materials, leather, furskins or other materials:		
34039110	--- Of a kind used for the oil or grease treatment of leather, with a basis of diethanolamines and oxidized or sulphonated oils	6	A
34039190	--- Others	1	A
34039900	-- All others	1	A
3404	ARTIFICIAL WAXES AND PREPARED WAXES:		
34042000	- Of poly(oxyethylene) (poly(ethylene glycol)):	1	A

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SAC Code	Description	Base Rate	Staging Category
340490	- All others:		
34049010	- - Of chemically modified lignite	1	A
34049090	- - Others	1	A
3405	POLISHES AND CREAMS, FOR FOOTWEAR, FURNITURE, FLOORS, COACHWORK, GLASS OR METAL, SCOURING PASTES AND POWDERS AND SIMILAR PREPARATIONS (WHETHER OR NOT IN THE FORM OF PAPER, WADDING, FELT, NONWOVENS, CELLULAR PLASTICS OR CELLULAR RUBBER, IMPREGNATED, COATED		
34051000	- Polishes, creams and similar preparations for footwear or leather	15	C
34052000	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	15	C
34053000	- Polishes and similar preparations for coachwork, other than metal polishes	15	C
34054000	- Scouring pastes and powders and other scouring preparations:	15	D
340590	- All others:		
34059010	- - Waxes containing solvents or emulsified, not containing other added substances	1	A
34059020	- - Metal polishes, in containers of a net content of less than 1 kg	6	C
34059090	- - Others	15	C
34060000	CANDLES, TAPERS AND THE LIKE	MFN	E
34070000	MODELLING PASTES, INCLUDING THOSE PUT UP FOR CHILDREN'S AMUSEMENT; PREPARATIONS KNOWN AS "DENTAL WAX" OR AS "DENTAL IMPRESSION COMPOUNDS", PUT UP IN SETS, IN PACKINGS FOR RETAIL SALE OR IN PLATES,	6	C
35	ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES		
3501	CASEIN, CASEINATES AND OTHER CASEIN DERIVATIVES; CASEIN GLUES		
35011000	-Casein	1	A
35019000	- All others	6	A
3502	ALBUMINS (INCLUDING CONCENTRATES OF TWO OR MORE WHEY PROTEINS, CONTAINING BY WEIGHT MORE THAN 80% WHEY PROTEINS, CALCULATED ON THE DRY MATTER), ALBUMINATES AND OTHER ALBUMIN DERIVATIVES:		
35021	- Egg albumin:		
35021100	- - Dried	1	A
35021900	- - All others	1	A
35022000	- Milk albumin, including concentrates of two or more whey proteins	1	A
35029000	- All others	1	A
3503	GELATIN (INCLUDING GELATIN IN RECTANGULAR, INCLUDING SQUARE SHEETS, WHETHER OR NOT SURFACE WORKED OR COLOURED) AND GELATIN DERIVATIVES; ISINGLASS; OTHER GLUES OR ANIMAL ORIGIN, EXCLUDING CASEIN GLUES OF HEADING 35.01:		
35030010	- Gelatins and gelating derivatives	1	A
35030090	- Others	6	C
35040000	PEPTONES AND THEIR DERIVATIVES; OTHER PROTEIN SUBSTANCES AND THEIR DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; HIDE POWDER, WHETHER OR NOT CHROMED	1	A
3505	DEXTRINS AND OTHER MODIFIED STARCHES (FOR EXAMPLE, PREGELATINIZED OR ESTERIFIED STARCHES); GLUES BASED ON STARCHES, OR ON DEXTRINS OR OTHER MODIFIED STARCHES:		
350510	- Dextrins and other modified starches		
35051010	- - Dextrins	1	A
35051020	- - Pregelatinized or esterified starch	1	A
35051090	- - Others	6	D
35052000	- Glues	10	D
3506	PREPARED GLUES AND OTHER PREPARED ADHESIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; PRODUCTS SUITABLE FOR USE AS GLUES OR ADHESIVES, PUT UP FOR RETAIL SALE AS GLUES OR ADHESIVES, NOT EXCEEDING A NET WEIGHT OF 1 KG		
35061000	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	15	D
35069	- All others:		
350691	- - Glues based on polymers of headings 39.01 to 39.13 or of rubber:		
35069110	- - - Prepared thermoplastic adhesives based on polyamides or polyesters, with a melting point of between 180 C and 240 C	6	A
35069190	- - - Others	15	D
35069900	- - All others	MFN	E
3507	ENZYMES; PREPARED ENZYMES NOT ELSEWHERE SPECIFIED OR INCLUDED:		
35071000	- Rennet and concentrates thereof	1	A
35079000	- All others	1	A

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SAC Code	Description	Base Rate	Staging Category
36	EXPLOSIVEA AND POWDERS; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS		
36010000	PROPELLENT POWDERS	1	A
3602	PREPARED EXPLOSIVES, OTHER THAN PROPELLENT POWDERS:		
36020010	- Based on ammonium nitrate	15	C
36020090	- Others	10	C
36030000	SAFETY FUSES; DETONATING FUSES; PERCUSSION OR DETONATING CAPS; IGNITERS; ELECTRIC DETONATORS	1	A
3604	FIREWORKS, SIGNALLING FLARES, RAIN ROCKETS, FOG SIGNALS AND OTHER PYROTECHNIC ARTICLES		
36041000	- Fireworks	15	C
36049000	- All others	15	C
36050000	MATCHES, OTHER THAN PYROTECHNIC ARTICLES OF HEADING 36.04	15	C
3606	FERRO-CERIUM AND OTHER PYROPHORIC ALLOYS IN ALL FORMS; ARTICLES OF COMBUSTIBLE MATERIALS AS SPECIFIED IN NOTE 2 TO THIS CHAPTER		
36061000	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	15	C
360690	- All others:		
36069010	-- Ferro-ceriumand other pyrophoric alloys	6	A
36069090	-- Others	15	C
37	PHOTOGRAPHIC OR CINEMATOGRAPHIC PRODUCTS		
3701	PHOTOGRAPHIC PLATES AND FILM IN THE FLAT, SENSITIZED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT FILM IN THE FLAT, SENSITIZED, UNEXPOSED, WHETHER OR NOT IN PACKS:		
37011000	- For X-rays	1	A
37012000	- Instant print film	10	A
370130	- Other plates and film, with any side exceeding 255 cm:		
37013010	-- Photo-mechanical process plates of the type used in photoengraving, photolithography, etc.)	1	A
37013090	-- Others	10	A
37019	- All others:		
37019100	-- For colour photography (polychrome)	10	A
37019900	-- All others	10	A
3702	PHOTOGRAPHIC FILM IN ROLLS, SENSITIZED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT FILM IN ROLLS, SENSITIZED, UNEXPOSED:		
37021000	- For X-rays	1	A
37023	- Other film, without sprocket holes, of a width exceeding 105 mm:		
370231	-- For colour photography (polychrome)		
37023110	--- Instant print film	10	A
37023190	--- Others	10	A
370232	-- All others, with silver halide emulsion		
37023210	--- Instant print film	10	A
37023290	--- Others	10	A
370239	-- All others		
37023910	--- Instant print film	10	A
37023990	--- Others	10	A
37024	- Other film, without sprocket holes, of a width exceeding 105 mm:		
370241	-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome):		
37024110	--- Instant print film	10	A
37024190	--- Others	10	A
370242	-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography		
37024210	--- Instant print film	10	A
37024290	--- Others	10	A
370243	-- Of a width exceeding 610 mm and of a length not exceeding 200m		
37024310	--- Instant print film	10	A
37024390	--- Others	10	A
370244	-- Of a width exceeding 105 mm but not exceeding 610 mm:		
37024410	--- Instant print film	10	A
37024490	--- Others	10	A
37025	- Other film for colour photography (polychrome):		
37025100	-- Of a width not exceeding or equal to 16 mm and of a length not exceedin or equal to 14 m	10	A
37025200	-- Of a width not exceeding 16 mm and of a length exceeding 14m	10	A

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SAC Code	Description	Base Rate	Staging Category
37025300	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m, for slides	10	A
37025400	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m, other than for slides	10	A
37025500	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	10	A
37025600	-- Of a width exceeding 35mm	10	A
37029	- All others:		
37029100	-- Of a width not exceeding 16 mm	10	A
37029300	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	10	A
37029400	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	10	A
37029500	-- Of a width exceeding 35 mm	10	A
3703	PHOTOGRAPHIC PAPER, PAPERBOARD AND TEXTILES, SENSITIZED, UNEXPOSED:		
37031000	- In rolls of a width exceeding 610 mm	10	A
37032000	-- All others, for colour photography (polychrome)	1	A
370390	- All others:		
37039010	-- Heliographic paper, for monochrome photography	10	A
37039090	-- Others	10	A
37040000	PHOTOGRAPHIC PLATES, FILM, PAPER, PAPERBOARD AND TEXTILES, EXPOSED BUT NOT DEVELOPED	10	A
3705	PHOTOGRAPHIC PLATES AND FILM EXPOSED AND DEVELOPED, OTHER THAN CINEMATOGRAPHIC FILM:		
37051000	- For offset reproduction	10	A
370590	- All others:		
37059010	-- Microfilms	10	A
37059090	-- Others	10	A
3706	CINEMATOGRAPHIC FILM, EXPOSED AND DEVELOPED, WHETHER OR NOT INCORPORATING SOUNDTRACK OR CONSISTING ONLY OF SOUNDTRACK:		
37061000	- Of a width of 35 mm or more	6	B
37069000	- All others	6	B
3707	CHEMICAL PREPARATIONS FOR PHOTOGRAPHIC USES (OTHER THAN VARNISHES, GLUES, ADHESIVES AND SIMILAR PREPARATIONS); UNMIXED PRODUCTS FOR PHOTOGRAPHIC USES, PUT UP IN MEASURED PORTIONS OR PUT UP FOR RETAIL SALE IN A FORM READY FOR USE:		
37071000	- Sensitizing emulsions	1	A
37079000	- All others	1	A
38	MISCELLANEOUS CHEMICAL PRODUCTS		
3801	ARTIFICIAL GRAPHITE; COLLOIDAL OR SEMI-COLLOIDAL GRAPHITE; PREPARATIONS BASED ON GRAPHITE OR OTHER CARBON IN THE FORM OF PASTES, BLOCKS, PLATES OR OTHER SEMI-MANUFACTURES:		
38011000	- Artificial graphite	1	A
38012000	- Colloidal or semi-colloidal graphite	1	A
38013000	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	1	A
38019000	- All others	1	A
3802	ACTIVATED CARBON; ACTIVATED NATURAL MINERAL PRODUCTS; ANIMAL BLACK, INCLUDING SPENT ANIMAL BLACK:		
38021000	- Activated carbon	1	A
38029000	- All others	1	A
38030000	TALL OIL, WHETHER OR NOT REFINED	1	A
38040000	RESIDUAL LYES FROM THE MANUFACTURE OF WOOD PULP, WHETHER OR NOT CONCENTRATED, DESUGARED OR CHEMICALLY TREATED, INCLUDING LIGNIN SULPHONATES, BUT EXCLUDING TALL OIL OF HEADING 38.03	1	A
3805	GUM, WOOD OR SULPHATE TURPENTINE AND OTHER TERPENIC OILS PRODUCED BY THE DISTILLATION OR OTHER TREATMENT OF CONIFEROUS WOODS; CRUDE DIPENTENE; ESSENCEFOR CELLULOSIC PASTE		
38051000	- Gum, wood or sulphate turpentine oils	6	C
380590	- All others:		
38059010	-- Pine oils	6	C
38059090	-- Others	6	C
3806	ROSIN AND RESIN ACIDS, AND DERIVATIVES THEREOF; ROSIN SPIRIT AND ROSIN OILS; RUM GUMS:		
38061000	- Rosin and resin acids	6	C
38062000	- Salts of rosin, or resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	6	C
38063000	- Ester gums	1	A
38069000	- All others	6	C

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SAC Code	Description	Base Rate	Staging Category
38070000	WOOD TAR; WOOD TAR OILS; WOOD CREOSOTE; WOOD NAPHTHA; VEGETABLE PITCH; BREWER'S PITCH AND SIMILAR PREPARATIONS BASED ON ROSIN, RESIN ACIDS OR ON VEGETABLE PITCH	1	A
3808	INSECTICIDES, RODENTICIDES, FUNGICIDES, HERBICIDES, ANTI-SPROUTING PRODUCTS AND PLANT-GROWTH REGULATORS, DISINFECTANTS AND SIMILAR PRODUCTS, PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS		
380850	- Product mentioned in Note 1 of the subsection of this Chapter:		
3808501	- - Insecticides:		
38085011	- - - In articles such as tablets and candles, that act due to combustion, and fly killing paper	10	C
38085019	- - - All others	6	C
3808502	- - Fungicides:		
38085021	- - - With a basis of chromated copper arsenate, of the kinds used as preservative for wood, in containers of a net content equal or greater than 125 kg	1	A
38085029	- - - All others	6	C
38085030	- - Herbicides, germination inhibitors and growth regulators for plants	6	C
38085040	- - Disinfectants	15	D
3808509	- - All others:		
38085091	- - - Raticides and other anti-rodent agents	10	C
38085099	- - - All others	6	C
38089	- All others:		
380891	- - Insecticides:		
38089110	- - - In articles such as tablets and candles, that act due to combustion, and fly killing paper	10	C
38089190	- - - Others	6	C
380892	- - Fungicides:		
38089210	- - - With a basis of chromated copper arsenate, of the kinds used as preservative for wood, in containers of a net content equal or greater than 125 kg	1	A
38089290	- - - Others	6	C
38089300	- - Herbicides, germination inhibitors and growth regulators for plants	6	C
380894	- - Disinfectants		
38089410	- - - With a basis of pine oils and tensoactive agents of quaternary ammonium	MFN	E
38089490	- - - Others	MFN	E
380899	- - All others:		
38089910	- - - Raticides and other anti-rodent agents	MFN	E
38089990	- - - Others	6	C
3809	FINISHING AGENTS, DYE CARRIERS TO ACCELERATE THE DYEING OR FIXING OF DYESTUFFS AND OTHER PRODUCTS AND PREPARATIONS (FOR EXAMPLE: DRESSINGS AND MORDANTS), OF A KIND USED IN THE TEXTILE, PAPER, LEATHER OR LIKE INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
38091000	- With a basis of anylaceous substances	6	C
38099	- All others:		
38099100	- - Of a kind used in the textile or like industries	6	C
38099200	- - Of a kind used in the paper or like industries	6	A
38099300	- - Of a kind used in the leather or like industries	6	C
3810	PICKLING PREPARATIONS FOR METAL SURFACES; FLUXES AND OTHER AUXILIARY PREPARATIONS FOR SOLDERING, BRAZING OR WELDING; SOLDERING, BRAZING OR WELDING POWDERS AND PASTES CONSISTING OF METAL AND OTHER MATERIALS; PREPARATIONS OF A KIND USED AS CORES FOR WELDING ELECTRODES OR RODS:		
38101000	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	1	A
38109000	- All others	1	A
3811	ANTI-KNOCK PREPARATIONS, OXIDATIONS, INHIBITORS, GUM INHIBITORS, VISCOSITY IMPROVERS, ANTI-CORROSIVE PREPARATIONS AND OTHER PREPARED ADDITIVES, FOR MINERAL OILS (INCLUDING GASOLINE) OR FOR OTHER LIQUIDS USED FOR THE SAME PURPOSES AS MINERAL OILS:		
38111	- Anti-knock preparations:		
38111100	- - Based on leather compounds	6	A
38111900	- - All others	6	A
38112	- Additives for lubricating oils:		
381121	- - Containing petroleum oils or oils obtained from bituminous minerals:		
38112110	- - - Containing 30% or more but not more than 40% of such oils	1	A
38112190	- - - Others	1	A
38112900	- - All others	1	A
38119000	- All others	6	A

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SAC Code	Description	Base Rate	Staging Category
3812	PREPARED RUBBER ACCELERATORS; COMPOUND PLASTICIZERS FOR RUBBER OR PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ANTI-OXIDIZING PREPARATIONS AND OTHER COMPOUND STABILIZERS FOR RUBBER OR PLASTICS:		
38121000	- Prepared rubber accelerators	1	A
38122000	- Compound plasticizers for rubber or plastics	6	B
381230	- Anti-oxidizing preparations and other compound stabilizers for rubber or plastics:		
38123010	-- For rubber	1	A
3812302	-- For plastics:		
38123021	-- - Stabilizers for poly(vinyl chloride) (PVC) based on organic salts of heavy metals	1	A
38123029	-- - All others	1	A
38130000	PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS; CHARGED FIRE-EXTINGUISHING GRENADES	1	A
3814	ORGANIC COMPOSITE SOLVENTS AND THINNERS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED PAINT OR VARNISH REMOVERS		
38140010	- Solvents and thinners:	6	C
38140090	- Others	1	A
3815	REACTION INITIATORS, REACTION ACCELERATORS AND CATALYTIC PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
38151	- Supported catalysts:		
38151100	-- With nickel or nickel compounds as the active substance	1	A
38151200	-- With precious metal or precious metal compounds as the active substance	1	A
38151900	-- All others	1	A
381590	- All others:		
38159010	-- Catalysts based on methyl ethyl ketone peroxide or organo-cobalt compounds	10	D
38159090	-- Others	1	A
38160000	REFRACTORY CEMENTS, MORTARS, CONCRETES AND SIMILAR COMPOSITIONS, OTHER THAN PRODUCTS OF HEADING 38.01	1	A
3817	MIXED ALKYL BENZENES AND MIXED ALKYL NAPHTHALENES, OTHER THAN THOSE OF HEADING 27.07 OR 29.02		
38170010	- Mixed alkylbenzenes	1	A
38170020	- Mixed alkyl naphthalenes	1	A
38180000	CHEMICAL ELEMENTS DOPED FOR USE IN ELECTRONICS, IN THE FORM OF DISCS, WAFERS OR SIMILAR FORMS; CHEMICAL COMPOUNDS DOPED FOR USE IN ELECTRONICS	0	A
38190000	HYDRAULIC BRAKE FLUIDS AND OTHER PREPARED LIQUIDS FOR HYDRAULIC TRANSMISSION, NOT CONTAINING OR CONTAINING LESS THAN 70% BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS	10	B
38200000	ANTI-FREEZING PREPARATIONS AND PREPARED DE-ICING FLUIDS	6	A
3821	PREPARED CULTURE MEDIA FOR DEVELOPMENT OF MICRO-ORGANISMS (INCLUDING VIRUS AND OTHER SIMILAR ORGANISMS) OR OF VEGETABLE, HUMAN OR ANIMAL CELLS		
38210010	- Prepared culture media for development of micro-organisms (including virus and other similar organisms)	1	A
38210020	- Prepared culture media for development or maintenance of micro-organisms (including virus and other similar organisms)	10	B
38220000	DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING, PREPARED DIAGNOSTIC OR LABORATORY REAGENTS WHETHER OR NOT A BACKING, OTHER THAN THOSE OF HEADING 3002 OR 3006; CERTIFIED REFERENCE MATERIALS	1	A
3823	INDUSTRIAL MONOCARBOXYLIC FATTY ACIDS; ACID OILS FROM REFINING; INDUSTRIAL FATTY ALCOHOLS:		
38231	- Industrial monocarboxylic fatty acids; acid oils from refining:		
38231100	-- Stearic acid	1	A
38231200	-- Oleic acid	1	A
38231300	-- Tall oil fatty acids	1	A
38231900	-- Other:	1	A
38237000	- Industrial fatty alcohols	1	A
3824	PREPARED BINDERS FOR FOUNDRY MOULDS OR CORES; CHEMICAL PRODUCTS AND PREPARATIONS OF THE CHEMICAL OR ALLIED INDUSTRIES (INCLUDING THOSE CONSISTING OF MIXTURES OF NATURAL PRODUCTS), NOT ELSEWHERE SPECIFIED OR INCLUDED		
382410	- Prepared binders for foundry moulds or cores:		
38241010	-- Based on natural resinous products	1	A
38241090	-- Other	1	A
38243000	- Non-agglomerated metal carbides mixed together or with metallic binders	1	A
38244000	- Prepared additives for cements, mortars or concretes	1	A

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SAC Code	Description	Base Rate	Staging Category
38245000	- Non-refractory mortars and concretes	1	A
38246000	- Sorbitol other than that of subheading 2905.44	1	A
38247	- Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens:		
38247100	-- Containing chlorofluorocarbons (CFC), including hydrochlorofluorocarbons (HCFC), perfluorocarbons (PFC) or hydrofluorocarbons (HFC)	1	A
38247200	-- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethane	1	A
38247300	-- Containing hydrobromofluorocarbons (HBFC)	1	A
38247400	-- Containing hydrochlorofluorocarbons (HCFC), including with perfluorocarbons (PFC) or hydrofluorocarbons (HFC), but not containing chlorofluorocarbons (CFC)	1	A
38247500	-- Containing carbon tetrachloride	10	C
38247600	-- Containing 1,1,1 - trichloroethane (methyl chloroform)	10	C
38247700	-- Containing bromomethane (methyl bromide) or bromochloromethane	1	A
38247800	-- Containing perfluorocarbons (PFC) or hydrofluorocarbons (HFC), but not containing chlorofluorocarbons (CFC) or hydrochlorofluorocarbons (HCFC)	1	A
38247900	-- Other	1	A
38248	Mixtures and preparations containing oxirane (ethylene oxide), polybromated biphenyls (PBB), (PCB), polychlorinated terphenyls (PCT) or phosphate of tris(2,3-dibromopropyl)		
38248100	-- Containing oxirane (ethylene oxide)	10	C
38248200	-- Containing polychlorinated biphenyls (PCB), polychlorinated terphenyls (PCT) or polybromated biphenyls (PBB)	10	C
38248300	-- Containing tris(2,3dibromopropyl) phosphate	10	C
382490	- Other		
38249010	-- Preparations for rubber or plastics, not elsewhere specified or included	1	A
38249020	-- Gelling agents, hardeners, anti-peeling agents and other preparations for paint and varnish, not elsewhere specified or included	1	A
38249030	-- Preparations of a kind used in the manufactures of inks and other preparations used in printing, not elsewhere specified or included	1	A
38249040	-- Additives and other preparations for electrolytic baths for electro-deposition on metal strips	1	A
3824905	-- Mixtures of water-insoluble alkylaryl sulphonic acids and derivatives thereof:		
38249051	- - - Of alkylbenzene sulphonic acids and their derivatives	10	C
38249059	- - - Other	10	C
38249060	-- Other inorganic preparations, including mixtures of trace elements	1	A
38249070	-- Fluids with a basis of diphenyl for use as refrigerants	1	A
38249080	-- Articles producing a lighting effect for signalling and safety purposes	1	A
3824909	- - - Other		
38249091	-- Naphthenic acids, their salts soluble in water and their esters	1	A
38249099	- - - Other	10	C
3825	RESIDUAL PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED; MUNICIPAL WASTE; SEWAGE SLUDGE; OTHER WASTES SPECIFIED IN NOTE 6 TO THIS CHAPTER		
38251000	- Municipal waste	10	C
38252000	- Sewage sludge	10	C
38253000	- Clinical waste	10	C
38254	- Waste organic solvents:		
38254100	-- Halogenated	10	C
38254900	-- Other	10	C
38255000	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	11	C
38256	- Other wastes from chemical or allied industries:		
38256100	-- Mainly containing organic constituents	10	C
38256900	-- Other	10	C
38259000	- Other	10	C
39	PLASTICS AND ARTICLES THEREOF		
3901	POLYMERS OF ETHYLENE, IN PRIMARY FORMS		
39011000	- Polyethylene having a specific gravity of less than 0.94	1	A
39012000	- Polyethylene having a specific gravity of 0.94 or more	1	A
39013000	- Ethylene-vinyl acetate copolymers	1	A

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SAC Code	Description	Base Rate	Staging Category
39019000	- Other	1	A
3902	POLYMERS OF PROPYLENE OR OF OTHER OLEFINS, IN PRIMARY FORMS		
39021000	- Polypropylene	1	A
39022000	- Polyisobutylene	1	A
39023000	- Propylene copolymers	1	A
39029000	- Other	1	A
3903	POLYMERS OF STYRENE, IN PRIMARY FORMS		
39031	- Polystyrene		
39031100	- - Expansible	1	A
39031900	- - Other	1	A
39032000	- Styrene-acrylonitrile (SAN) copolymers	1	A
39033000	- Acrylonitrile-butadiene-styrene (ABS) copolymers	1	A
39039000	- Other	1	A
3904	POLYMERS OF VINYL CHLORIDE OR OF OTHER HALOGENATED OLEFINS, IN PRIMARY FORMS		
39041000	- Poly(vinyl chloride), not mixed with any other substances	1	A
39042	- Other poly(vinyl chloride)		
390421	- - Non-plasticized:		
39042110	- - - Granules, flakes, lumps and powders of poly(vinyl chloride) (PVC) (known commercially as PVC compound)	6	D
39042120	- - - In other primary forms, food or pharmaceutical grade	MFN	E
39042190	- - - Other	1	A
390422	- - Plasticized		
39042210	- - - Granules, flakes, lumps and powders of poly(vinyl chloride) (PVC) (known commercially as PVC compound)	MFN	E
39042290	- - - Other	1	A
39043000	- Vinyl chloride-vinyl acetate copolymers	1	A
39044000	- Other vinyl chloride polymers	1	A
39045000	- Vinylidene chloride polymers	1	A
39046	- Fluoro-polymers:		
39046100	- - Polytetrafluoroethylene	1	A
39046900	- - Other	1	A
39049000	- Other	1	A
3905	POLYMERS OF VINYL ACETATE OR OF OTHER VINYL ESTERS, IN PRIMARY FORMS; OTHER VINYL POLYMERS IN PRIMARY FORMS		
39051	- Poly(vinyl acetate):		
39051200	- - In aqueous solution	1	A
39051900	- - Other	1	A
39052	- Copolymers of vinyl acetate:		
39052100	- - In aqueous solution	1	A
39052900	- - Other	1	A
39053000	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	1	A
39059	- Other		
39059100	- - Copolymers	1	A
39059900	- - Other	1	A
3906	ACRYLIC POLYMERS IN PRIMARY FORMS		
39061000	- Poly(methyl methacrylate)	1	A
39069000	- Other	1	A
3907	POLYACETALS, OTHER POLYETHERS AND EPOXIDE RESINS, IN PRIMARY FORMS; POLYCARBONATES, ALKYD RESINS, POLYESTERS AND OTHER POLYESTERS, IN PRIMARY FORMS		
39071000	- Polyacetals	1	A
39072000	- Other polyethers	1	A
39073000	- Epoxide resins	1	A
39074000	- Polycarbonates	1	A
390750	- Alkyd resins		
39075010	- - Containing drying oils or palm oil	6	D
39075090	- - Other	1	A
39076000	- Poly(ethylene terephthalate)	1	A
39077000	- Poly(lactic acid)	1	A
39079	- other Polyesters		
390791	- - Unsaturated		
39079120	- - - Isophthalic	1	A
39079180	- - - Other	6	D
390799	- - Other		
39079910	- - - In solution in styrene	6	D

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SAC Code	Description	Base Rate	Staging Category
39079990	- - - Other	1	A
3908	Polyamides in primary forms		
39081000	- Nylon-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	1	A
39089000	- Other	1	A
3909	AMINO-RESINS, PHENOLIC RESINS AND POLYURETHANES, IN PRIMARY FORMS		
39091000	- Urea resins; thiourea resins	1	A
39092000	- Melamine resins	1	A
39093000	- Other amino-resins	1	A
39094000	- Phenolic resins:	1	A
39095000	- Polyurethanes:	1	A
39100000	SILICONES IN PRIMARY FORMS	1	A
3911	POLYTERPENES, POLYSULPHIDES, POLYSULPHONES AND OTHER PRODUCTS SPECIFIED IN NOTE 3 TO THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS:		
39111000	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	1	A
39119000	- Other	1	A
3912	CELLULOSE AND ITS CHEMICAL DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS:		
39121	- Cellulose acetates:		
39121100	- - Non-plasticized	1	A
39121200	- - Plasticized	1	A
39122000	- Cellulose nitrates (including collodions)	1	A
39123	- Cellulose ethers:		
39123100	- - Carboxymethylcellulose and its salts	1	A
39123900	- -Other	1	A
39129000	- Other	1	A
3913	NATURAL POLYMERS (FOR EXAMPLE: ALGINIC ACID) AND MODIFIED NATURAL POLYMERS (FOR EXAMPLE: HARDENED PROTEINS, CHEMICAL DERIVATIVES OF NATURAL RUBBER), NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS:		
39131000	- Alginic acid, its salts and esters:	1	A
39139000	-Other	1	A
39140000	ION-EXCHANGERS BASED ON POLYMERS OF HEADINGS 3901 TO 3913, IN PRIMARY FORMS	1	A
3915	WASTE, PARINGS AND SCRAP OF PLASTICS:		
39151000	- Of polymers of ethylene	1	A
39152000	- Of polymers of styrene	1	A
39153000	- Of polymers of vinyl chloride	1	A
39159000	- Of other plastics	1	A
3916	MONOFILAMENT OF WHICH ANY CROSS-SECTIONAL DIMENSION EXCEEDS 1mm, RODS, STICKS AND PROFILE SHAPES, WHETHER OR NOT SURFACE-WORKED BUT NOT OTHERWISE WORKED, OF PLASTICS:		
391610	- Of polymers of ethylene:		
39161010	- - Monofilament:	6	C
39161090	- - Other	1	A
391620	- - Of polymers of vinyl chloride		
39162010	- - Monofilaments	6	C
39162090	- - Other	1	A
391690	- Of other plastics:		
3916901	- - Monofilaments		
39169011	- - - Of naylon	1	A
39169019	- - - Other	MFN	E
39169090	- - Other	1	A
3917	TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE: JOINTS, ELBOWS, FLANGES), OF PLASTICS:		
39171000	- Artificial guts (sausage casings) of hardened protein or of cellulosic plastics:	1	A
39172	- Rigid tubes:		
39172100	- - Of polymers of ethylene	6	C

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SAC Code	Description	Base Rate	Staging Category
39172200	-- Of polymers of propylene	6	C
391723	-- Of polymers of vinyl chloride:		
39172310	--- Tubes, pipes and hoses of poly(vinyl chloride) (PVC) of an outside diameter exceeding 26 mm but not exceeding 400 mm:	15	C
39172320	----- Tubes, pipes and hoses of poly(vinyl chloride) (PVC) or of chlorinated poly(vinyl chloride) (CPVC) of an outside diameter not exceeding 26 mm	15	C
39172330	--- Tubes, pipes and hoses of poly(vinyl chloride) (PVC) or of chlorinated poly(vinyl chloride) (CPVC), whether or not metallized, of an outside diameter of less than 40 mm, with or without fittings, for evacuating sinks and wash-basins	15	C
39172390	--- Other	6	C
391729	-- Of other plastics:		
39172910	--- Epoxy resins tubes reinforced with fiberglass, of a kind used to drive hydrocarbons, underground	1	A
39172990	--- Other	6	C
39173	--- Other tubes		
39173100	-- Flexible tubes, having a minimum burst pressure of 27.6 Mpa	6	C
391732	-- Other, not reinforced or otherwise combined with other materials, without fittings:		
39173219	--- Other	15	C
39173211	--- With band provided with emitters or eyedroppers to drip irrigation system	1	A
39173230	--- Flexible tubes, corrugated.	6	C
39173240	--- Tubes (hoses) of poly(vinyl chloride) (PVC) of an outside diameter of 12.5 mm or more but not more than 51 mm:	15	C
39173250	--- Tubular casings of poly(vinylidene chloride) (PVDC), printed	1	A
39173290	--- Other	MFN	E
391733	-- Other, not reinforced or otherwise combined with other materials, with fittings:		
39173320	--- Tubes (hoses) of polyethylene or poly(vinyl chloride) (PVC) of an outside diameter of 12.5 mm or more but not more than 51 mm:	15	C
39173390	--- Other	MFN	E
391739	-- Other		
39173920	--- Flexible tubes, corrugated:	6	C
39173990	--- Other	6	C
391740	- Fittings:		
39174010	-- Of poly(vinyl chloride) (PVC), of an outside diameter not exceeding 110 mm:	MFN	E
39174020	-- Other, of a kind used for drip irrigation pipes as specified in subdivision 917.32.11	1	A
39174030	Epoxy resins tubes reinforced with fiberglass, of a kind used in the tubes specified in the subdivision 3917,2910	1	A
39174090	-- Other	MFN	E
3918	FLOOR COVERINGS OF PLASTICS, WHETHER OR NOT SELFADHESIVE, IN ROLLS OR IN THE FORM OF TILES; WALL OR CEILING COVERINGS OF PLASTICS, AS DEFINED IN NOTE TO THIS CHAPTER:		
39181000	- Of polymers of vinyl chloride	10	C
39189000	- Of other plastics	10	C
3919	SELF-ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIP AND OTHER FLAT SHAPES, OF PLASTICS, WHETHER OR NOT IN ROLLS:		
391910	- In rolls of a width not exceeding 20 cm:		
39191010	-- Of a width not exceeding 10 cm:	10	C
39191090	-- Other	MFN	E
39199000	- Other	1	A
3920	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS:		
392010	- Of polymers of ethylene:		
3920101	-- Flexible, of polyethylene:		
39201011	--- High density, twist type	1	A
39201019	--- Other	MFN	E
39201020	-- Of ethylene acetate-vinyl copolymers, of a thickness of 2 mm or more but not more than 50 mm	MFN	E
3920109	-- Other		
39201091	--- Flexible, of a thickness not exceeding 0.10 mm, neither printed nor metallized	1	A
39201099	--- Other	MFN	E
392020	- Of polymers of propylene:		
3920201	-- Flexible, not printed:		
39202011	--- Stratified reinforced or combined with other polymers, not metallized	MFN	E
39202012	--- Metallized	MFN	E
39202019	--- Other	1	A

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SAC Code	Description	Base Rate	Staging Category
3920202	-- Flexible printed		
39202021	--- Metallized	MFN	E
39202029	--- Other	MFN	E
39202090	-- Other	1	A
392030	- Of polymers of styrene:		
3920301	-- Not printed		
39203011	--- Sheets or plates:	MFN	E
39203019	--- Other	MFN	E
39203020	-- Printed	MFN	E
39204	- Of polymers of vinyl chloride:		
392043	-- Containing by weight not less than 6% of plasticizers:		
3920431	--- Rigid:		
39204311	---- Of a thickness exceeding 400 microns:	10	D
39204319	---- Other	MFN	E
39204320	--- Flexible, of a thickness exceeding 400 microns:	10	D
3920433	--- Flexible, of a thickness not exceeding 400 microns:		
39204331	---- Stratified, reinforced or combined with other polymers, neither printed nor metallized	MFN	E
39204332	---- Not printed, metallized	6	D
39204333	---- Printed, not metallized	10	D
39204334	---- Printed, metallized	MFN	E
39204339	---- Other	1	A
392049	-- Other		
3920491	--- Rigid:		
39204911	---- Of a thickness exceeding 400 microns:	MFN	E
39204919	---- Other	MFN	E
39204920	-- Flexible, of a thickness exceeding 400 microns:	MFN	E
3920493	--- Flexible, of a thickness not exceeding 400 microns:		
39204931	---- Stratified, reinforced or combined with other polymers, neither printed nor metallized	MFN	E
39204932	---- Not printed, metallized	MFN	E
39204933	---- Printed, not metallized	MFN	E
39204934	---- Printed, metallized	MFN	E
39204939	---- Other	1	A
39205	- Of acrylic polymers:		
392051	-- Of poly(methyl methacrylate):		
39205110	--- Of a thickness of 1 mm or more but not exceeding 40 mm	MFN	E
39205190	--- Other	MFN	E
39205900	-- Other	MFN	E
39206	- Of polycarbonates, alkyd resins, allyl polyesters or other polyesters:		
39206100	-- Of polycarbonates	6	D
392062	-- Of poly(ethylene terephthalate) (PET):		
3920621	-- Flexible, nor printed:		
39206211	---- Stratified, reinforced or combined with other polymers, not metallized	MFN	E
39206212	---- Metallized	MFN	E
39206219	---- Other	1	A
3920622	--- Flexible, printed		
39206221	---- Metallized	MFN	E
39206229	---- Other	MFN	E
39206290	--- Other	1	A
39206300	-- Of unsaturated polyesters:	1	A
39206900	-- Of other polyesters	1	A
39207	- Of cellulose or its chemical derivatives:		
392071	-- Of regenerated cellulose:		
3920711	--- Not printed:		
39207111	---- Stratified, reinforced or combined with other polymers, not metallized	MFN	E
39207112	---- Metallized	MFN	E
39207119	---- Other	1	A
3920712	--- Printed		
39207121	---- Metallized	MFN	E
39207129	---- Other	MFN	E
39207300	-- Of cellulose acetate	1	A
392079	-- Of other cellulose derivatives		
39207910	-- Of vulcanized fiber	1	A
39207990	--- Other	1	A
39209	- Of other plastics:		
39209100	-- Of poly(vinyl butyral)	MFN	E
392092	-- Of polyamides:		
3920921	--- Flexible:		

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SAC Code	Description	Base Rate	Staging Category
39209213	--- Stratified, reinforced or combined with other polymers, not printed and not metallized	MFN	E
39209214	---- Not printed, metallized	MFN	E
39209215	---- Printed, not metallized	MFN	E
39209216	---- Printed, metallized	MFN	E
39209219	---- Other	1	A
39209220	--- Rigid:	MFN	E
39209300	-- Of amino-resins	MFN	E
39209400	-- Of phenolic resins	MFN	E
39209900	-- Of other plastics	1	A
3921	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS:		
39211	- Cellular products (alveolar) :		
39211100	-- Of polymers of styrene	MFN	E
39211200	-- Of polymers of vinyl chloride	MFN	E
39211300	-- Of polyurethanes	MFN	E
39211400	-- Of regenerated cellulose	1	A
392119	-- Of other plastics:		
39211910	--- Of polyethylene, of a kind used in the manufacture of separators for electrical accumulators, put up in rolls	MFN	E
39211990	--- Other	MFN	E
392190	- Other		
39219010	-- Rigid, reinforced or with reinforcing nets	MFN	E
39219020	-- With a basis of layers of paper, impregnated with melamine or phenolic resins (formica)	MFN	E
39219030	-- Fabrics coated on both sides with or completely enveloped in poly(vinyl chloride) (PVC)	10	D
3921904	-- Other, flexible, laminated, reinforced or similarly combined with other materials:		
39219041	--- Neither printed nor metallized	MFN	E
39219042	--- Not printed, metallized	6	D
39219043	--- Printed, not metallized	MFN	E
39219044	--- Printed, metallized	MFN	E
39219090	-- Other	MFN	E
3922	BATHS, SHOWER-BATHS, SINKS, WASH-BASINS, BIDETS, LAVATORY PANS, SEATS AND COVERS, FLUSHING CISTERNS AND SIMILAR SANITARY WARE, OF PLASTICS:		
392210	- Baths, shower-baths, sinks and wash-basins:		
39221010	-- Sinks	10	C
39221020	-- Baths, shower-baths and wash-basins	MFN	E
39222000	- Lavatory seats and covers	MFN	E
39229000	- Other	MFN	E
3923	ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS, OF PLASTICS; STOPPERS, LIDS, CAPS AND OTHER CLOSURES, OF PLASTICS:		
39231000	- Boxes, crates, cages and similar articles:	MFN	E
39232	- Sacks and bags (including cones):		
392321	-- Of polymers of ethylene:		
39232110	-- Heat-shrinkable multi-layer or extruded bags ("cryo-vac" and the like)	1	A
39232120	--- Aseptic multilayer thermowelded bags, with hermetic device for filling, and nozzle of an outside diameter of 40 mm or more and a capacity of 5 kilos or more	1	A
39232190	--- Other	MFN	E
392329	-- Of other plastics:		
39232910	--- Heat-shrinkable multi-layer or extruded bags ("cryo-vac" and the like)	1	A
39232990	--- Other	MFN	E
392330	- Carboys, bottles, flasks and similar articles:		
39233010	-- Isothermic containers other than vacuum containers	6	C
39233020	-- Containers with adhesive covers, tear tab openings or perforatable stoppers	MFN	E
3923309	-- Other		
39233091	--- Preforms for beverage containers	MFN	E
39233093	--- Dropper type containers, with lids incorporating safety strips, for the pharmaceutical industry	1	A
39233099	--- Other:	MFN	E
392340	- Spools, cops, bobbins and similar supports		
39234010	-- Cassettes (whether or not with cases) and spools for typewriter ribbons and similar spools, not incorporating ribbons	6	D
39234090	-- Other	1	A
392350	- Stoppers, lids, caps, and other closures:		
39235010	-- Pouring stoppers, whether or not threaded	1	A
39235020	-- "Roll-on" spheres, whether or not with the neck of the container	1	A
39235030	-- Threaded lids with safety strips	1	A
39235040	-- Dropper type threaded lids and press-on lids with safety strips	1	A

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SAC Code	Description	Base Rate	Staging Category
39235090	-- Other:	MFN	E
392390	- Other		
39239010	-- Alveolar articles for packing and transportation of eggs	MFN	E
39239020	-- Wrappings for containers (for example, for "sixpacks")	1	A
39239030	-- Moulded containers and packaging for suppositories	1	A
39239090	-- Other	MFN	E
3924	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PLASTICS:		
392410	- Tableware and kitchenware		
39241010	-- Handles	6	C
39241090	-- Other	MFN	E
392490	- Other		
39249010	-- Teats for babies' feeding bottles	10	C
39249090	-- Other	MFN	E
3925	BUILDERS' WARE OF PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
39251000	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres	1	A
39252000	- Doors, windows and their frames and thresholds for doors	MFN	E
39253000	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	15	D
392590	- Other:		
39259010	-- Front plates for electrical switches and sockets	10	C
39259020	-- Channels and fittings thereof for electrical installations	1	A
39259090	-- Other	MFN	E
3926	OTHER ARTICLES OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 39.01 TO 39.14:		
392610	- Office or school supplies:		
39261010	-- Erasers	10	C
39261090	-- Other	15	C
39262000	- Articles of apparel and clothing accessories (including gloves, mittens and mitts):	15	D
39263000	- Fittings for furniture, coachwork or the like	10	D
39264000	- Statuettes and other ornaments	15	C
392690	- Other:		
39269010	- Accessories of general use as defined in Note 2 to Section XV, other than those classified in other subheadings of this sub-chapter:	6	D
39269020	-- Transmission, conveyor or elevator belts or belting:	1	A
39269030	-- Diving suits and protective masks, including bee veils for apiculture and ear muffs:	1	A
39269040	-- Laboratory, hygienic or pharmaceutical wares, whether or not graduated or calibrated:	1	A
39269050	-- Gaskets and other seals:	MFN	E
3926909	-- Other		
39269091	--- Printed labels, metallized in a bath of aluminium and backed with paper	MFN	E
39269092	--- Boot and shoe lasts	1	A
39269093	--- Reflecting articles for safety signs	MFN	E
39269094	--- Moulded plates with more than 200 cavities, for sowing seeds	1	A
39269099	--- Other	MFN	E
40	RUBBER AND ARTICLES THEREOF		
4001	NATURAL RUBBER, BALATA, GUTTA-PERCHA, GUAYULE, CHICLE AND SIMILAR NATURAL GUMS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP:		
40011000	- Natural rubber latex, whether or not prevulcanized	6	A
40012	- Natural rubber in other forms:		
40012100	-- Smoked sheets	6	A
40012200	-- Technically specified natural rubber (TSNR):	6	A
40012900	-- Other	6	A
40013000	- Balata, gutta-percha, guayule, chicle and similar natural gums:	6	A
4002	SYNTHETIC RUBBER AND FACTICE DERIVED FROM OILS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP; MIXTURES OF ANY PRODUCT OF HEADING 4001 WITH ANY PRODUCT OF THIS HEADING, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP:		
40021	- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):		
40021100	-- Latex	1	A
40021900	-- Other:	1	A
40022000	- Butadiene rubber (BR):	1	A
40023	- Isobutene-isoprene (butyl) rubber (IIR); haloisobutene rubber (CIIR or BIIR):		

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SAC Code	Description	Base Rate	Staging Category
40023100	-- Isobutene-isoprene (butyl) rubber (IIR):	1	A
40023900	- - - Other	1	A
40024	- Chloroprene (chlorobutadiene) rubber (CR):		
40024100	-- Latex	1	A
40024900	-- Other:	1	A
40025	- Acrylonitrile-butadiene rubber (NBR):		
40025100	-- Latex	1	A
40025900	-- Other:	1	A
40026000	- Isoprene rubber (IR):	1	A
40027000	- Ethylene-propylene-non-conjugated diene rubber (EPDM):	1	A
40028000	- Mixtures of any product of heading 40.01 with any product of this heading:	1	A
40029	- Other		
40029100	-- Latex	1	A
40029900	-- Other:	1	A
40030000	RECLAIMED RUBBER IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP:	6	A
40040000	WASTE, PARINGS AND SCRAP OF RUBBER (OTHER THAN HARD RUBBER) AND POWDERS AND GRANULES OBTAINED THEREFROM	1	A
4005	COMPOUNDED RUBBER, UNVULCANIZED, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP:		
40051000	Compounded with carbon black or silica:	1	A
40052000	- Solutions; dispersions other than those of subheading 4005.10:	10	B
40059	- Other		
400591	-- Plates, sheets and strip:		
40059110	- - - Synthetic rubber strips (buffer strips), of rectangular cross-section, of a thickness not exceeding 5 mm and a width not exceeding 28 mm (for sticking tyre treads to tyre bodies)	1	A
40059190	- - - Other:	MFN	E
400599	-- Other		
40059910	- - - Chewing gum base	1	A
40059990	- - - Other	10	B
4006	OTHER FORMS (FOR EXAMPLE: RODS, TUBES AND PROFILE SHAPES) AND ARTICLES (FOR EXAMPLE: DISCS AND RINGS), OF UNVULCANIZED RUBBER:		
40061000	- "Camel-back" strips for retreading rubber tyres:	10	B
40069000	- Other	6	B
4007	VULCANIZED RUBBER THREAD AND CORD		
40070010	- Thread	1	A
40070020	- Cord	6	B
4008	PLATES, SHEETS, STRIP, RODS AND PROFILE SHAPES, OF VULCANIZED RUBBER OTHER THAN HARD RUBBER:		
40081	- Of cellular rubber (alveolar):		
40081100	-- Plates, sheets and strip	10	C
400819	-- Other		
40081910	- - - Profile shapes of chloroprene (chlorobutadiene) for door and window joints or gaskets.	6	C
40081990	- - - Other	10	C
40082	- Of non-cellular rubber:		
400821	-- Plates, sheets and strip:		
40082110	- - - Rubber for clichés (blankets for printing cylinders)	6	C
40082120	- - - Of rubber mixed with pigments and soya flour	6	C
40082190	- - - Other	6	C
400829	-- Other		
40082910	- - - Profile shapes of chloroprene (chlorobutadiene) for door and window joints or gaskets	6	C
40082990	- - - Other	6	C
4009	TUBES, PIPES AND HOSES, OF VULCANIZED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT THEIR FITTINGS (FOR EXAMPLE: JOINTS, ELBOWS, FLANGES(RACOR)):		
40091	- Not reinforced or otherwise combined with other materials:		
400911	-- Without fittings:		
40091110	- - - Of an external diameter of 1.5 mm or more but not more than 15 mm	10	C
40091190	- - - Other	6	C
40091200	- - With fittings:	6	C
40092	- Reinforced or otherwise combined only with metal:		

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SAC Code	Description	Base Rate	Staging Category
40092100	-- Without fittings	6	C
40092200	-- With fittings:	6	C
40093	- Reinforced or otherwise combined only with textile materials:		
40093100	-- Without fittings	6	C
40093200	-- With fittings:	6	C
40094	- Reinforced or otherwise combined with other materials:		
40094100	-- Without fittings	6	C
40094200	-- With fittings:	6	C
4010	CONVEYOR OR TRANSMISSION BELTS OR BELTING, OF VULCANIZED RUBBER:		
40101	- Conveyor belts or belting:		
40101100	-- Reinforced only with metal	1	A
40101200	-- Reinforced only with textile materials	1	A
401019	-- Other		
40101910	--- Reinforced only with plastics	1	A
40101990	--- Other	1	A
40103	- Transmission belts or belting:		
40103100	- Endless transmission belts, striated, of trapezoidal crosssection (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	1	A
40103200	-- Endless transmission belts, non striated, of trapezoidal crosssection (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	1	A
40103300	-- Endless transmission belts, striated, of trapezoidal crosssection (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	1	A
40103400	-- Endless transmission belts, non striated, of trapezoidal crosssection (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	1	A
40103500	-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	1	A
40103600	-- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	1	A
40103900	-- Other	1	A
4011	NEW PNEUMATIC TYRES, OF RUBBER:		
40111000	- Of a kind used on motor cars (including familiar type (break or station wagons) and racing cars)	MFN	E
401120	- Of a kind used on buses or lorries:		
40112010	-- Radial	MFN	E
40112090	-- Other	MFN	E
40113000	- Of a kind used on aircraft	6	B
40114000	- Of a kind used on motorcycles	6	B
40115000	- Of a kind used on bicycles	1	A
40116	- Other, having a "herring-bone" or similar tread:		
40116100	- Of a kind used on agricultural or forestry vehicles and machines:	6	C
40116200	- Of a kind used on construction or industrial handling vehicles and machines and having a rim size of 61 cm or less	6	C
40116300	- Of a kind used on construction or industrial handling vehicles and machines and having a rim size of 61 cm or more	MFN	E
40116900	-- Other	MFN	E
40119	- Other		
40119200	-- Of a kind used on agricultural or forestry vehicles and machines:	6	C
40119300	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size of 61 cm or less	6	C
40119400	- Of a kind used on construction or industrial handling vehicles and machines and having a rim size of 61 cm or more	MFN	E
40119900	-- Other	MFN	E
4012	RETREADED OR USED PNEUMATIC TYRES OF RUBBER; SOLID OR CUSHION TYRES, TYRE TREADS AND TYRE FLAPS, OF RUBBER:		
40121	- Retreaded (pneumatic)tyres:		
40121100	- Of a kind used on motor cars (including familiar type (break or station wagons) and racing cars)	15	C
40121200	-- Of a kind used on buses or lorries	15	C
40121300	-- Of a kind used on aircraft	15	C
40121900	-- Other:	15	C
40122000	- Used pneumatic tyres	15	C
401290	- Other:		
40129010	-- Tyre treads	1	C
40129020	-- Tyre flaps	10	C
4012903	-- Solid or cushion tyres:		

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SAC Code	Description	Base Rate	Staging Category
40129031	--- Solid tyres, of an outside diameter not exceeding 90 cm	10	C
40129032	--- Solid tyres of an outside diameter exceeding 90 cm	6	C
40129039	--- Other	10	C
4013	INNER TUBES, OF RUBBER:		
40131000	- Of a kind used on motor cars (including Break or station wagons and racing cars), buses or lorries	6	C
40132000	- Of a kind used on bicycles	1	A
401390	- Other		
40139010	- - Of a kind used on motorcycles	1	A
40139090	- - Other	6	C
4014	HYGIENIC OR PHARMACEUTICAL ARTICLES (INCLUDING TEATS), OF VULCANIZED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT FITTINGS OF HARD RUBBER:		
40141000	- Sheath contraceptives	1	A
40149000	- Other	10	C
4015	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES (INCLUDING GLOVES, MITTENS AND MITTS), FOR ALL PURPOSES, OF VULCANIZED RUBBER OTHER THAN HARD RUBBER:		
40151	- Gloves, mittens and mitts:		
40151100	- - Surgical:	1	A
40151900	- - Other	15	C
40159000	- Other	15	C
4016	OTHER ARTICLES OF VULCANIZED RUBBER OTHER THAN HARD RUBBER:		
40161000	- Of cellular rubber:	MFN	E
40169	- Other:		
40169100	- - Floor coverings and carpets	MFN	E
401692	- - Erasers:		
40169210	- - - Cut to size, for pencils	1	A
40169290	- - - Other	10	C
40169300	- - Gaskets, washers and other seals	MFN	E
40169400	- - Boat and dock fenders, whether or not inflatable	6	B
40169500	- - Other inflatable articles	6	B
401699	- - - Other		
40169910	- - - Hand tools	10	C
4016993	- - - Stoppers and bungs:		
40169931	- - - - Stoppers for flasks	1	A
40169939	- - - - Other	6	C
40169990	- - - Other	MFN	E
4017	HARD RUBBER (FOR EXAMPLE: EBONITE) IN ALL FORMS, INCLUDING WASTE AND SCRAP; ARTICLES OF HARD RUBBER:		
40170010	- In blocks, lumps, plates, sheets, strip, bars, rods, profile shapes, tubes or pipes; waste and scrap; powder	10	B
40170090	- Other	6	B
41	SKINS (OTHER THAN FURSKINS) AND LEATHER		
4101	RAW HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT DEHAIRD OR SPLIT:		
410120	Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved:		
4101201	- Of bovine animals, having undergone a tanning (including pre-tanning) process which is reversible:		
41012011	- - - Vegetable tanned, other than those with a unit surface area not exceeding 2.6 m ² (28 square feet)	10	B
41012019	- - - Other	6	B
41012020	- Of equine animals, having undergone a tanning (including pre-tanning) process which is reversible:	10	B
41012090	- - - Other	1	A
410150	- Whole hides and skins, of a weight per skin exceeding 16 kg:		
4101501	- - Of bovine animals, having undergone a tanning (including pre-tanning) process which is reversible:		
41015011	- - - Vegetable tanned, other than those with a unit surface area not exceeding 2.6 m ² (28 square feet)	10	B
41015019	- - - Other	6	B

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SAC Code	Description	Base Rate	Staging Category
41015020	-- Of equine animals, having undergone a tanning (including pre-tanning) process which is reversible:	10	B
41015090	-- Other	1	A
410190	- Other, including butts, bends and bellies:		
4101901	-- Of bovine animals, having undergone a tanning (including pre-tanning) process which is reversible:		
41019011	--- Vegetable tanned, other than those with a unit surface area not exceeding 2.6 m ² (28 square feet)	10	B
41019019	--- Other	6	B
41019020	-- Of equine animals, having undergone a tanning (including pre-tanning) process which is reversible:	10	B
41019090	-- Other	1	A
4102	RAW SKINS OF SHEEP OR LAMBS (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT WITH WOOL ON OR SPLIT, OTHER THAN THOSE EXCLUDED BY NOTE 1 C) TO THIS CHAPTER:		
41021000	- With wool on	1	A
41022	- Without wool on		
41022100	-- Picled	1	A
410229	-- Other		
41022910	--- Having undergone a tanning (including pre-tanning) process which is reversible	6	A
41022990	--- Other	1	A
4103	OTHER RAW HIDES AND SKINS (FRESH OR SALTED, DRIED, LIMED, PICKLED, OR OTHERWISE PRESERVED, BUT NO TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED) WHETHER OR NOT DEHAIRD OR SPLIT, OTHER THAN THOSE EXCLUDED BY 1b) OR 1c) TO THIS CHAPTER		
410320	- Of reptiles:		
41032010	- Having undergone a tanning (including pretanning) process which is reversible	6	A
41032090	-- Other	1	A
410330	- Of swine:		
41033010	-- Having undergone a tanning (including pretanning) process which is reversible	6	A
41033090	-- Other	1	A
410390	- Other		
4103901	-- Having undergone a tanning (including pretanning) process which is reversible		
41039011	--- Of Goat	6	A
41039012	Of camel or dromedary	15	B
41039019	--- Other	6	A
4103909	-- Other		
41039091	--- Of Goat	1	A
41039092	--- Of Camel of dromedary	15	B
41039099	--- Other	1	A
4104	TANNE HER PREPARED: D OR CRUST HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, WITHOUT HAIR ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED		
41041	- In the wet state (including wet-blue):		
410411	-- Full grains, unsplit; grain splits:		
4104111	-- Whole bovine skin leather, with a unit surface area not exceeding 2.6 m ² (28 square feet):		
41041111	---- Wet-blue	1	A
41041119	---- Other	6	B
4104112	-- Other bovine (including buffalo) leather and equine leather, tanned or retanned but not further prepared, whether or not split:		
41041121	---- Bovine leather, vegetable pre-tanned	10	B
41041122	---- Bovine leather, wet-blue	1	A
41041123	---- Other bovine leather	6	B
41041124	---- Equine leather:	10	B
410419	-- Other		
4104191	--- Whole bovine skin leather, with a unit surface area not exceeding 2.6 m ² (28 square feet):		
41041911	---- Wet-blue	1	A
41041919	---- Other	6	B
4104192	-- Other bovine leather and equine leather, tanned or retanned but not further prepared, whether or not split:		
41041921	---- Bovine leather, vegetable pre-tanned	10	B
41041922	---- Bovine leather, wet-blue	1	A

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SAC Code	Description	Base Rate	Staging Category
41041923	--- Other bovine leather	6	B
41041924	--- Equine leather:	10	B
41044	- In the dry state (crust):		
410441	-- Full grains, unsplit; grain splits:		
41044110	--- Bovine leather, with a unit surface area not exceeding 2.6 m ² (28 square feet)	6	B
41044190	--- Other	10	B
410449	-- Other		
41044910	--- Bovine leather, with a unit surface area not exceeding 2.6 m ² (28 square feet)	6	B
41044990	--- Other	10	B
4105	TANNED OR CRUST SKINS OF SHEEP OR LAMBS, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED:		
41051000	- In the wet state (including wet-blue):	6	B
41053000	- In the dry state (crust)	6	B
4106	TANNED OR CRUST HIDES AND SKINS OF OTHER ANIMALS, WITHOUT WOOL OR HAIR ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED:		
41062	- Of goat		
41062100	-- In the wet state (including wet-blue):	6	B
41062200	-- In the dry state (crust)	6	B
41063	- Of swine:		
410631	-- In the wet state (including wet-blue):		
41063110	--- Wet-blue	1	A
41063190	--- Other	6	B
41063200	-- In the dry state (crust)	6	B
41064000	- Of reptiles	6	B
41069	- Other		
41069100	-- In the wet state (including wet-blue)	6	B
41069200	-- In the dry state (crust)	6	B
4107	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, WITHOUT HAIR ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 41.14:		
41071	- Whole hides and skins:		
410711	-- Full grains, unsplit:		
41071110	--- Bovine leather, with a unit surface area not exceeding 2.6 m ² (28 square feet)	6	B
41071190	--- Other	10	B
410712	-- Grain splits:		
41071210	--- Bovine leather, with a unit surface area not exceeding 2.6 m ² (28 square feet)	6	B
41071290	--- Other	10	B
410719	-- Other		
41071910	--- Bovine leather, with a unit surface area not exceeding 2.6 m ² (28 square feet)	6	B
41071990	--- Other	10	B
41079	- Other, including parts:		
41079100	-- Full grains, unsplit	10	B
41079200	-- Grain splits	10	B
41079900	-- Other	10	B
41120000	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF SHEEP OR LAMB, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 41.14	6	B
4113	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF OTHER ANIMALS, WITHOUT WOOL OR HAIR ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 41.14:		
41131000	- Of goats	6	B
41132000	- Of swine	6	B
41133000	- Of reptiles	6	B
41139000	- Other	6	B
4114	CHAMOIS (INCLUDING OIL COMBINATION CHAMOIS) LEATHER; PATENT LEATHER AND PATENT LAMINATED LEATHER; METALLIZED LEATHER		
41141000	- Chamois (including combination chamois) leather	10	B
41142000	- Patent leather and patent laminated leather; metallized leather	10	B

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SAC Code	Description	Base Rate	Staging Category
4115	COMPOSITION LEATHER WITH A BASIS OF LEATHER OR LEATHER FIBRE, IN SLABS, SHEETS OR STRIP WHETHER OR NOT IN ROLLS; PARINGS AND OTHER WASTE OF LEATHER OR OF COMPOSITION LEATHER, NOT SUITABLE FOR THE MANUFACTURE OF LEATHER ARTICLES; LEATHER DUST, POWDER AND FLOUR		
41151000	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip whether or not in rolls	10	B
41152000	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	1	A
42	ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT		
42010000	SADDLERY AND HARNESS FOR ANY ANIMAL (INCLUDING TRACES, LEADS, KNEE PADS, MUZZLES, SADDLE CLOTHS, SADDLE BAGS, DOG COATS AND THE LIKE), OF ANY MATERIAL:	15	C
4202	TRUNKS, SUIT-CASES, VANITY-CASES, EXECUTIVE-CASES, BRIEF-CASES, SCHOOL SACHELS, SPECTACLE CASES, BINOCULAR CASES, CAMERA CASES, MUSICAL INSTRUMENT CASES, GUN CASES, HOLSTERS AND SIMILAR CONTAINERS; TRAVELLING-BAGS, INSULATED FOOD OR BEVERAGE BAGS, TOILET BAGS, RUCKSACKS, HANDBAGS, SHOPPING-BAGS, WALLETS, PURSES, MAP-CASES, CIGARETTE- CASES, TOBACCO-POUCHES, TOOL BAGS, SPORTS BAGS, BOTTLE-CASES, JEWELLERY BOXES, POWDERBOXES, CUTLERY CASES AND SIMILAR CONTAINERS, OF LEATHER OR OF COMPOSITION LEATHER, OF SHEETING OF PLASTICS, OF TEXTILE MATERIALS, OF VULCANIZED FIBRE OR OF PAPERBOARD, OR WHOLLY OR MAINLY COVERED WITH SUCH MATERIALS OR WITH PAPER:		
42021	- Trunks, suit-cases, vanity cases, executivecases, brief-cases, school satchels and similar containers:		
42021100	-- With outer surface of natural leather, of composition leather or of patent leather:-	15	C
42021200	-- With outer surface of plastics or of textile materials:	15	C
42021900	-- Other	15	C
42022	Handbags, whether or not with shoulder strap, including those without handle:		
42022100	-- With outer surface of natural leather, of composition leather or of patent leather	15	C
42022200	-- With outer surface of plastics or of textile materials:	15	C
42022900	-- Other	15	C
42023	Articles of a kind normally carried in the pocket or in the handbag:		
42023100	-- With outer surface of leather, of composition leather or of patent leather:	15	C
42023200	-- With outer surface of plastics or of textile materials	15	C
42023900	-- Other	15	C
42029	- Other		
42029100	-- With outer surface of natural leather, of composition leather or of patent leather:	15	C
42029200	-- With outer surface of plastics or of textile materials:	15	C
42029900	-- Other	15	C
4203	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF LEATHER OR OF COMPOSITION LEATHER:		
420310	- Articles of apparel:		
42031010	-- Protective, for all trades	10	C
42031090	-- Other	15	C
42032	- Gloves, mittens and mitts:		
420321	-- Specially designed for use in sports:		
42032110	--- For baseball and softball	10	C
42032190	--- Other	10	C
420329	-- Other		
42032910	--- Protective, for all trades	10	C
42032990	--- Other	15	C
42033000	- Belts and bandoliers	15	C
42034000	- Other clothing accessories	15	C
4205	OTHER ARTICLES OF NATURAL LEATHER OR OF COMPOSITION LEATHER		
42050010	- Articles for technical use of natural leather or composition leather	1	A
42050090	- Other	15	C
4206	ARTICLES OF GUT (OTHER THAN SILK-WORM GUT), OF GOLDBEATER'S SKIN, OF BLADDERS OR OF TENDONS:		
42060010	- Catgut	1	A
42060090	-Other	1	A

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SAC Code	Description	Base Rate	Staging Category
43	FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF		
4301	RAW FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS, SUITABLE FOR FURRIERS' USE), OTHER THAN RAW HIDES AND SKINS OF HEADING 41.01, 41.02 OR 41.03:		
43011000	- Of mink, whole, with or without head, tail or paws	15	B
43013000	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	15	A
43016000	- Of fox, whole, with or without head, tail or paws	15	A
43018000	- Other furskins, whole, with or without head, tail or paws	15	A
43019000	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	15	A
4302	TANNED OR DRESSED FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS), UNASSEMBLED, OR ASSEMBLED (WITHOUT THE ADDITION OF OTHER MATERIALS) OTHER THAN THOSE OF HEADING 43.03:		
43021	- Whole skins, with or without head, tail or paws, not assembled:		
43021100	- - Of mink	15	B
43021900	- - Other	15	A
43022000	- Heads, tails, paws and other pieces or cuttings, not assembled	15	A
43023000	- Whole skins and pieces or cuttings thereof, assembled	15	A
4303	ARTICLES OF APPAREL, CLOTHING ACCESSORIES AND OTHER ARTICLES OF FURSKIN:		
43031000	- Articles of apparel and clothing accessories	15	A
43039000	- Other:	15	A
4304	ARTIFICIAL FUR AND ARTICLES THEREOF		
43040010	- Not made up	15	B
43040090	- Other:	15	B
44	WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL		
4401	FUEL WOOD; WOOD IN CHIPS OR PARTICLES; SAWDUST AND WOOD WASTE AND SCRAP, WHETHER OR NOT AGGLOMERATED IN LOGS, BRIQUETTES, PELLETS OR SIMILAR FORMS:		
44011000	- Fuel wood	1	A
44012	- Wood in chips or particles:		
44012100	- - Coniferous	1	A
44012200	- - Non-coniferous	1	A
44013000	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	1	A
4402	WOOD CHARCOAL (INCLUDING SHELL OR NUT CHARCOAL), WHETHER OR NOT AGGLOMERATED		
44021000	- Of Bamboo	1	A
44029000	- Other	1	A
4403	WOOD IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED::		
44031000	- Treated with paint, stains, creosote or other preservatives	1	A
44032000	- Other, coniferous	1	A
44034	Other, of tropical wood specified in Subheading 1 Note to this Chapter:		
44034100	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	1	A
44034900	- - Other	1	A
44039	- - Other		
44039100	- - Of oak (Quercus spp.)	1	A
44039200	- - Of beech (Fagus spp.)	1	A
44039900	- - Other	1	A
4404	HOOPWOOD; SPLIT POLES; PILES, PICKETS AND STAKES OF WOOD, POINTED BUT NOT SAWN LENGTHWISE; WOODEN STICKS, ROUGHLY TRIMMED BUT NOT TURNED, BENT OR OTHERWISE WORKED, SUITABLE FOR THE MANUFACTURE OF WALKING-STICKS, UMBRELLAS, TOOL HANDLES OR THE LIKE; CHIPWOOD AND THE LIKE:		
44041000	- Coniferous	1	A
44042000	- Non-coniferous	1	A
44050000	WOOD WOOL; WOOD FLOUR	1	A
4406	RAILWAY OR TRAMWAY SLEEPERS (CROSS-TIES) OF WOOD:		

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SAC Code	Description	Base Rate	Staging Category
44061000	- Not impregnated	1	A
44069000	- Other	1	A
4407	WOOD SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED, OF A THICKNESS EXCEEDING 6 MM:		
44071000	- Coniferous	6	D
44072	- Of tropical wood specified in Subheading 1 Note to this Chapter:		
44072100	-- Mahogany (Swietenia spp.)	MFN	E
44072200	-- Virola, Imbuia and Balsa	MFN	E
44072500	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	MFN	E
44072600	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	MFN	E
44072700	-- Sapelli	MFN	E
44072800	-- Iroko	MFN	E
44072900	-- Other	MFN	E
44079	- Other		
44079100	-- Of oak (Quercus spp.)	6	D
44079200	-- Of beech (Fagus spp.)	6	D
44079300	-- Maple (Hacer spp.)	6	D
44079400	-- Cherry-tree	6	D
44079500	-- Ash-tree	6	D
44079900	-- Other	6	D
4408	SHEETS FOR VENEERING (INCLUDING THOSE OBTAINED BY SLICING LAMINATED WOOD), FOR PLYWOOD OR FOR OTHER SIMILAR LAMINATED WOOD AND OTHER WOOD, SAWN LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR END-JOINTED, OF A THICKNESS NOT EXCEEDING 6 MM:		
44081000	- Coniferous:	10	C
44083	Of tropical wood specified in Subheading 1 Note to this Chapter:		
44083100	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau:	10	C
44083900	-- Other	10	C
44089000	- Other	10	C
4409	WOOD (INCLUDING STRIPS AND FRIEZES FOR PARQUET FLOORING, NOT ASSEMBLED) CONTINUOUSLY SHAPED (TONGUED, GROOVED, REBATED, CHAMFERED, VJOINTED, BEADED, MOULDED, ROUNDED OR THE LIKE) ALONG ANY OF ITS EDGES, ENDS OR FACES, WHETHER OR NOT PLANED, SANDED OR END-JOINTED:		
44091000	- Coniferous	10	D
44092	- Non-coniferous		
44092100	- Bamboo	10	D
44092900	-- Other	10	D
4410	PARTICLE BOARD AND SIMILAR BOARD (FOR EXAMPLE, ORIENTED STRAND BOARD AND WAFERBOARD) OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT AGGLOMERATED WITH RESINS OR OTHER ORGANIC BINDING SUBSTANCES:		
44101	- Of wood:		
441011	-- Particle boards		
44101110	--- Unworked or not further worked than sanded	10	D
44101120	--- Surface-covered with melamine-impregnated paper	10	D
44101130	--- Surface-covered with decorative laminates of plastic	10	D
44101190	--- Other	10	D
441012	-- Boards called Oriented Strand Board (OSB):		
44101210	--- Unworked or not further worked than sanded	10	D
44101290	--- Other	10	D
441019	-- Other		
4410191	--- Waferboard, of wood		
44101911	---- Unworked or not further worked than sanded	10	D
44101919	---- Other	10	D
4410192	---- Other, of wood		
44101921	---- Unworked or not further worked than sanded	10	D
44101922	---- Surface-covered with melamine-impregnated paper	10	D
44101923	Surface-covered with decorative laminates of plastic	10	D
44101929	---- Other	10	D
44109000	- Other	10	D

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SAC Code	Description	Base Rate	Staging Category
4411	FIBREBOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES:		
44111	- Fibreboard of medium density (called MDF)		
441112	- Of a thickness not exceeding 5mm		
4411121	- Fibreboard of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³ :		
44111211	---- Not mechanically worked or surface covered	10	D
44111219	---- Other:	10	D
4411122	--- Fibreboard of a density exceeding 0.35 g/cm ³ but not exceeding 0.5 g/cm ³		
44111221	---- Not mechanically worked or surface covered	10	D
44111229	---- Other	10	D
441113	-- Of a thickness exceeding 5mm but not exceeding 9mm		
4411131	--- Fibreboard of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³ :		
44111311	---- Not mechanically worked or surface covered	10	D
44111319	---- Other	10	D
4411132	- Fibreboard of a density exceeding 0.35 g/cm ³ but not exceeding 0.5 g/cm ³		
44111321	---- Not mechanically worked or surface covered	10	D
44111329	---- Other	10	D
441114	-- Of a thickness exceeding 9mm		
4411141	--- Fibreboard of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³ :		
44111411	---- Not mechanically worked or surface covered	10	D
44111419	---- Other	10	D
4411142	--- Fibreboard of a density exceeding 0.35 g/cm ³ but not exceeding 0.5 g/cm ³		
44111421	---- Not mechanically worked or surface covered	10	D
44111429	---- Other	10	D
44119	- Other		
441192	-- Of a density exceeding 0.8g/cm ³ :		
44119210	--- Not mechanically worked or surface covered	10	D
44119290	--- Other	10	D
441193	-- Of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³ :		
44119310	---- Not mechanically worked or surface covered	10	D
44119390	---- Other	10	D
441194	-- Of a density exceeding 0.5g/cm ³ :		
4411941	--- Fibreboard of a density exceeding 0.35 g/cm ³ but not exceeding 0.5 g/cm ³		
44119411	---- Not mechanically worked or surface covered	10	D
44119419	---- Other	10	D
4411949	--- Other		
44119491	---- Not mechanically worked or surface covered	10	D
44119499	---- Other	10	D
4412	PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD:		
441210	- Of Bamboo		
4412101	-- Plywood consisting solely of sheets of bamboo, each ply not exceeding 6 mm thickness:		
44121011	--- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	10	D
44121012	--- Other, with at least one outer ply of nonconiferous wood	10	D
44121019	--- Other	10	D
4412102	-- Other, with at least one outer ply of nonconiferous wood:		
44121021	--- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	10	D
44121022	--- Other, containing at least one layer of particle board	10	D
44121029	--- Other	10	D
4412109	-- Other		
44121091	--- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	10	D
44121092	--- Other, containing at least one layer of particle board	10	D
44121099	--- Other	10	D
44123	--Other plywood consisting solely of sheets of wood (excluding bamboo), each ply not exceeding 6 mm thickness:		
44123100	--- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	10	D
44123200	--- Other, with at least one outer ply of nonconiferous wood	10	D
44123900	--- Other	10	D
44129	- Other		
441294	-- Boards called, blockboards, laminboard and battenboard(with core composed of plates, slats or strips)		
4412941	-- Other, with at least one outer ply of nonconiferous wood		

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SAC Code	Description	Base Rate	Staging Category
44129411	--- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	10	D
44129419	---- Other	10	D
4412949	--- Other		
44129491	-- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	10	D
44129499	---- Other	10	D
441299	-- Other		
4412991	--- Other, with at least one outer ply of nonconiferous wood		
44129911	---- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	10	D
44129912	---- Other, containing at least one layer of particle board	10	D
44129919	---- Other	10	D
4412999	--- Other		
44129991	---- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	10	D
44129992	---- Other, containing at least one layer of particle board	10	D
44129999	---- Other	10	D
44130000	DENSIFIED WOOD, IN BLOCKS, PLATES, STRIPS OR PROFILE SHAPES	10	D
44140000	WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS	15	D
4415	PACKING CASES, BOXES, CRATES, DRUMS AND SIMILAR PACKINGS, OF WOOD; CABLE-DRUMS OF WOOD; PALLETS, BOX PALLETS AND OTHER LOAD BOARDS, OF WOOD; PALLET COLLARS OF WOOD:		
441510	- Cases, boxes, crates, drums and similar packings; cable-drums:		
44151010	-- Cable-drums	10	C
44151090	-- Other	10	C
44152000	- Pallets, box pallets and other load boards; pallet collars:	10	C
4416	CASKS, BARRELS, VATS, TUBS AND OTHER COOPERS' PRODUCTS AND PARTS THEREOF, OF WOOD, INCLUDING STAVES		
44160010	- Casks, drums and barrels, whether or not reinforced; parts thereof	10	B
44160090	- Other	10	B
44170000	TOOLS, TOOL BODIES, TOOL HANDLES, BROOM OR BRUSH BODIES AND HANDLES, OF WOOD; BOOT OR SHOE LASTS AND TREES, OF WOOD:	10	B
4418	BUILDERS' JOINERY AND CARPENTRY OF WOOD, INCLUDING CELLULAR WOOD PANELS, ASSEMBLED PARQUET PANELS FOR FLOOR COVERINGS, SHINGLES AND SHAKES:		
44181000	- Windows, French-windows and their frames	MFN	E
44182000	- Doors and their frames and thresholds:	MFN	E
44184000	- Shuttering for concrete constructional work	15	C
44185000	- Shingles and shakes:	15	C
44186000	Beams and post	15	C
44187	- Assembled panels for floor covering		
44187100	-- For mosaic floors	15	C
44187200	-- Other, multilayer	15	C
44187900	-- Other	15	C
441890	-- Other		
44189010	-- Cellular boards (alveolar) whether or not covered	15	C
44189090	-- Other	15	C
44190000	TABLEWARE AND KITCHENWARE, OF WOOD	15	C
4420	WOOD MARQUETRY AND INLAID WOOD; CASKETS AND CASES FOR JEWELLERY OR CUTLERY, AND SIMILAR ARTICLES, OF WOOD; STATUETTES AND OTHER ORNAMENTS, OF WOOD; WOODEN ARTICLES OF FURNITURE NOT FALLING IN CHAPTER 94:		
44201000	- Statuettes and other ornaments, of wood	15	C
442090	- Other		
44209010	-- Wood marquetry and inlaid wood	15	C
44209090	-- Other	15	C
4421	OTHER ARTICLES OF WOOD:		
44211000	- Clothes hangers	15	C
442190	- Other		
44219010	-- Spools, cops, bobbins, sewing thread reels and the like, of a kind used for reeling textile yarns or fabrics	1	C
44219020	-- Match splints	6	C
44219090	-- Other	15	C
45	CORK AND ARTICLES OF CORK		

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SAC Code	Description	Base Rate	Staging Category
4501	NATURAL CORK, RAW OR SIMPLY PREPARED; WASTE CORK; CRUSHED, GRANULATED OR GROUND CORK:		
45011000	Natural cork, raw or simply prepared	1	A
45019000	- Other	1	A
45020000	NATURAL CORK, DEBACKED OR ROUGHLY SQUARED, OR IN RECTANGULAR (INCLUDING SQUARE) BLOCKS, PLATES, SHEETS OR STRIP, (INCLUDING SHARP-EDGED BLANKS FOR CORKS OR STOPPERS)	1	A
4503	ARTICLES OF NATURAL CORK:		
45031000	- Corks and stoppers	1	A
45039000	- Other	1	A
4504	AGGLOMERATED CORK (WITH OR WITHOUT A BINDING SUBSTANCE) AND ARTICLES OF AGGLOMERATED CORK:		
45041000	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	1	A
45049000	- Other	1	A
46	MANUFACTURES OF STRAW, OF ESPARTO; BASKETWARE AND WICKERWORK		
4601	PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, WHETHER OR NOT ASSEMBLED INTO STRIPS; PLAITING MATERIALS, PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, BOUND TOGETHER IN PARALLEL STRANDS OR WOVEN, IN SHEET FORM, WHETHER OR NOT BEING FINISHED ARTICLES (FOR EXAMPLE, MATS, MATTING, SCREENS):		
46012	- Mats, matting and screens of vegetable materials		
46012100	--Of Bamboo	15	C
46012200	-- Of rattans	15	C
46012900	-- Other	15	C
46019	- Other		
46019200	-- Of Bamboo	15	C
46019300	-- Of rattans	15	C
46019400	-- Of vegetable materials:	15	C
46019900	-- Other	15	C
4602	BASKETWORK, WICKERWORK AND OTHER ARTICLES, MADE DIRECTLY TO SHAPE FROM PLAITING MATERIALS OR MADE UP FROM GOODS OF HEADING 4601; ARTICLES OF LOOFAH:		
46021	- Of vegetable materials:		
46021100	-- Of Bamboo	15	C
46021200	-- Of Rattans	15	C
46021900	-- Other	15	C
46029000	- Other	15	C
47	PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD		
47010000	MECHANICAL WOOD PULP	1	A
47020000	CHEMICAL WOOD PULP, DISSOLVING GRADES	1	A
4703	CHEMICAL WOOD PULP, SODA OR SULPHATE, OTHER THAN DISSOLVING GRADES:		
47031	- Unbleached:		
47031100	-- Coniferous	1	A
47031900	-- Non-coniferous	1	A
47032	- Semi-bleached or bleached:		
47032100	-- Coniferous	1	A
47032900	-- Non-coniferous	1	A
4704	CHEMICAL WOOD PULP, SULPHITE, OTHER THAN DISSOLVING GRADES:		
47041	- Unbleached:		
47041100	-- Coniferous	1	A
47041900	-- Non-coniferous	1	A
47042	- Semi-bleached or bleached:		
47042100	-- Coniferous	1	A
47042900	-- Non-coniferous	1	A
47050000	WOOD PULP OBTAINED BY A COMBINATION OF MECHANICAL AND CHEMICAL PULPING PROCESSES	1	A

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SAC Code	Description	Base Rate	Staging Category
4706	PULPS OF FIBRES DERIVED FROM RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD OR OF OTHER FIBROUS CELLULOSIC MATERIAL:		
47061000	- Cotton linters pulp	1	A
47062000	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	1	A
470630	- Other, of bamboo		
47063010	-- Mechanical pulp	1	A
47063020	-- Chemical pulp	1	A
47063030	-- Semi-chemical pulp	1	A
47069	- Other		
47069100	-- Mechanical pulp	1	A
47069200	-- Chemical pulp	1	A
47069300	-- Semi-chemical pulp	1	A
4707	RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD:		
47071000	- Of unbleached kraft paper or paperboard or of corrugated paper or paperboard	1	A
47072000	- Of other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	1	A
47073000	- Of paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	1	A
47079000	- Other, including unsorted waste and scrap	1	A
48	PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD		
48010000	NEWSPRINT, IN ROLLS OR SHEETS	1	A
4802	UNCOATED PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, AND NON PERFORATED PUNCH-CARDS AND PUNCH TAPE PAPER, IN ROLLS, RECTANGULAR OR SQUARE SHAPE SHEETS, OF ANY SIZE, OTHER THAN PAPER OF HEADING 4801 OR 4803; HAND-MADE PAPER AND PAPERBOARD (SHEET BY SHEET)		
48021000	- Hand-made paper and paperboard (sheet by sheet)	1	A
48022000	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electrosensitive paper or paperboard	1	A
48024000	- Wallpaper base	1	A
48025	- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:		
480254	-- Weighing less than 40 g/m ² :		
48025410	--- In strips or rolls, of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	1	A
48025420	--- In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	C
48025430	--- Carbonizing base paper	1	A
48025490	--- Other	10	C
480255	-- Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls:		
4802551	--- Bond ledger paper of a width exceeding 150 mm:		
48025511	---- Weighing 40 g/m ² or more but not more than 60 g/m ² :	1	A
48025512	---- Weighing more than 60 g/m ² but not more than 80 g/m ² , of a width of 559 mm or more	1	A
48025519	---- Other	1	A
48025520	--- Bond ledger paper of a width not exceeding 150 mm:	10	C
4802553	--- Bond paper (other than bond ledger paper) and other ledger paper including duplicator paper and photocopy paper:		
48025531	---- Of a width of more than 150 mm but less than 559 mm	1	A
48025532	---- Weighing more than 40 g/m ² but not more than 80 g/m ² , of a width of 559 mm or more	1	A
48025539	---- Other	10	C
4802559	--- Other:		
48025591	---- Of a width exceeding 150 mm	1	A
48025599	---- Other	10	C
480256	-- Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:		
4802561	--- Bond ledger paper in sheets with one side exceeding 360 mm and the other side exceeding 150 mm:		
48025611	---- Weighing 40 g/m ² or more but not more than 60 g/m ²	1	A
48025619	---- Other	1	A
48025620	--- Bond ledger paper in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	C
4802563	--- Bond paper (excluding bond ledger paper and ledger paper) including duplicator paper and photocopy paper:		

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SAC Code	Description	Base Rate	Staging Category
48025631	---- In sheets with one side exceeding 360 mm and the other side exceeding 150 mm:	1	A
48025639	---- Other	10	C
4802569	--- Other:		
48025691	---- In sheets with one side exceeding 360 mm and the other side exceeding 150 mm	1	A
48025699	---- Other	10	C
480257	-- Other, weighing 40 g/m ² or more but not exceeding 150 g/m ² :		
4802571	--- Bond ledger paper:		
48025711	---- In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm, weighing 40 g/m ² or more but not more than 60 g/m ²	1	A
48025712	---- In strips of a width not exceeding 150 mm	10	C
48025719	---- Other	1	A
4802572	--- Bond paper (other than bond ledger paper) and other ledger paper including duplicator paper and photocopy paper:		
48025721	---- In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm	1	A
48025722	---- In strips of a width not exceeding 150 mm	10	C
48025729	---- Other	10	C
4802579	--- Other:		
48025791	---- In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm	1	A
48025792	---- In strips of a width not exceeding 150 mm	10	C
48025799	---- Other	10	C
480258	-- Weighing more than 150 g/m ² :		
4802581	--- Multi-ply (including Bristol, Manilla or index papers) weighing not more than 300 g/m ² :		
48025811	---- In strips or rolls, of a width of more than 150 mm but less than 559 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	1	A
48025812	---- In strips or rolls of a width of 559 mm or more	1	A
48025819	---- Other	10	C
4802589	--- Other:		
48025891	---- In strips or rolls, of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	1	A
48025899	---- Other	10	C
48026	- Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemimechanical process:		
480261	-- In rolls:		
4802611	--- Of a width exceeding 150 mm:		
48026111	---- Of a width of 559 mm or more	1	A
48026119	---- Other	1	A
48026120	--- Of a width not exceeding 150 mm	10	C
48026130	--- Carbonizing base paper	1	A
480262	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:		
48026210	--- In sheets with one side exceeding 360 mm and the other side exceeding 150 mm	1	A
48026220	--- In sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	C
48026230	--- Carbonizing base paper	1	A
48026290	--- Other	10	C
480269	-- Other:		
48026910	--- In sheets with one side exceeding 435 mm and the other side exceeding 297 mm or in strips of a width exceeding 150 mm	1	A
48026920	--- Carbonizing base paper	1	A
48026990	--- Other	10	C
48030000	TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, WHETHER OR NOT CREPED, CRINKLED, EMBOSSED, PERFORATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS	10	C
4804	UNCOATED KRAFT PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, OTHER THAN THAT OF HEADING 4802 OR 4803		
48041	- Kraftliner paper and paperboard used for covers:		
48041100	-- Unbleached	1	A
48041900	-- Other	1	A
48042	- Sack kraft paper:		

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SAC Code	Description	Base Rate	Staging Category
48042100	-- Unbleached	1	A
48042900	-- Other	1	A
48043	- Other kraft paper and paperboard weighing 150 g/m ² or less:		
480431	-- Unbleached		
48043110	--- Match paper	1	A
48043190	--- Other	10	C
480439	-- Other:		
48043910	--- Match paper	1	A
48043920	--- Other, weighing not more than 100 g/m ²	10	C
48043990	--- Other	1	A
48044	- Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :		
48044100	-- Unbleached	10	C
48044200	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	1	A
48044900	-- Other	1	A
48045	- Other kraft paper and paperboard weighing 225 g/m ² or more:		
48045100	-- Unbleached	1	A
48045200	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	1	A
48045900	-- Other	1	A
4805	OTHER UNCOATED PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, NOT FURTHER WORKED OR PROCESSED THAN AS SPECIFIED IN NOTE 3 TO THIS CHAPTER		
48051	- Fluting paper:		
48051100	-- Semi-chemical fluting paper	1	A
48051200	-- Straw fluting paper	1	A
48051900	-- Other	1	A
48052	- Testliner (recycled liner board):		
48052400	-- Weighing not more than 150 g/m ²	1	A
480525	-- Weighing more than 150 g/m ² :		
48052510	--- Millboard weighing more than 300 g/m ²	10	C
48052590	--- Other:	1	A
48053000	- Sulphite wrapping paper	1	A
48054000	- Filter paper and filter paperboard	1	A
48055000	- Felt paper and felt paperboard; wool paper and wool paperboard	1	A
48059	- Other:		
48059100	-- Weighing not more than 150 g/m ²	1	A
48059200	-- Weighing more than 150 g/m ² but less than 225 g/m ²	1	A
480593	-- Weighing 225 g/m ² or more:		
48059310	--- Paperboard for structures, not impregnated	6	C
48059390	--- Other	1	A
4806	PARCHMENT PAPER AND PAPERBOARD, GREASEPROOF PAPERS, VEGETABLE PAPER, TRACING PAPERS AND GLASSINE AND OTHER GLAZED TRANSPARENT OR TRANSLUCENT PAPERS, IN ROLLS OR IN SHEETS		
48061000	-Parchment paper and paperboard (Vegetable parchment)	1	A
48062000	- Greaseproof papers	1	A
48063000	- Tracing papers	1	A
48064000	- Glassine and other glazed transparent or translucent papers	1	A
4807	COMPOSITE PAPER AND PAPERBOARD, MADE BY STICKING FLAT LAYERS OF PAPER OR PAPERBOARD TOGETHER WITH AN ADHESIVE, NOT SURFACE-COATED OR IMPREGNATED, WHETHER OR NOT INTERNALLY REINFORCED, IN ROLLS OR SHEETS		
48070010	- Duplex or triplex paperboard weighing more than 300 g/m ²	10	C
48070090	- Other	1	A
4808	PAPER AND PAPERBOARD, CORRUGATED (WITH OR WITHOUT GLUED FLAT SURFACE SHEETS), CREPED, CRINKLED, EMBOSSED OR PERFORATED, IN ROLLS OR SHEETS, OTHER THAN PAPER OF THE KIND DESCRIBED IN HEADING 4803		
48081000	- Corrugated paper and paperboard, whether or not perforated	MFN	E
48082000	- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	MFN	E
48083000	- Other kraft paper, creped or crinkled, whether or not embossed or perforated	MFN	E
48089000	- Other	1	A
4809	CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (INCLUDING COATED OR IMPREGNATED PAPER FOR DUPLICATOR STENCILS OR OFFSET PLATES), WHETHER OR NOT PRINTED, IN ROLLS OR SHEETS		
48092000	- Self-copy paper	1	A
480990	- Other:		

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SAC Code	Description	Base Rate	Staging Category
48099010	- Carbon or similar copying papers:	6	C
48099090	-- Other	1	A
4810	PAPER AND PAPERBOARD, COATED ON ONE OR BOTH SIDES WITH KAOLIN (CHINA CLAY) OR OTHER INORGANIC SUBSTANCES, WITH OR WITHOUT A BINDER, AND WITH NO OTHER COATING, WHETHER OR NOT SURFACE COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS, OF ANY SIZE		
48101	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemimechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:		
481013	-- In rolls:		
4810131	--- Metallized paper, weighing not more than 150 g/m ² :		
48101311	---- Not printed, in rolls of a width exceeding 150 mm	1	A
48101312	---- Not printed, in rolls of a width not exceeding 150 mm	6	C
48101313	---- Printed, whether or not embossed or perforated	10	C
4810132	--- Metallized paper, weighing more than 150 g/m ² :		
48101321	---- Not printed	6	C
48101322	---- Printed, whether or not embossed or perforated	10	C
48101330	--- Graph paper for recording apparatus	1	A
4810139	--- Other, whether or not printed, embossed or perforated		
48101391	---- In rolls of a width exceeding 150 mm	1	A
48101392	---- In rolls of a width not exceeding 150 mm	10	C
481014	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:		
4810141	--- Metallized paper, weighing not more than 150 g/m ² :		
48101411	---- Not printed, in sheets with one side exceeding 360 mm and the other side exceeding 150 mm	1	A
48101412	---- Not printed, in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	6	C
48101413	---- Printed, whether or not embossed or perforated	10	C
48101419	---- Other	6	C
4810142	--- Metallized paper, weighing more than 150 g/m ² :		
48101421	---- Not printed	6	C
48101422	---- Printed, whether or not embossed or perforated	10	C
48101430	--- Graph paper for recording apparatus	1	A
4810149	--- Other, whether or not printed, embossed or perforated		
48101491	---- "Endless" paper	15	C
48101492	---- Other, in sheets with one side exceeding 360 mm and the other side exceeding 150 mm	1	A
48101493	---- Other, in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	C
48101499	---- Other	10	C
481019	-- Other:		
4810191	--- In sheets with one side exceeding 435 mm and the other side exceeding 297 mm in the unfolded state		
48101911	---- Metallized paper, weighing not more than 150 g/m ² , not printed	1	A
48101912	---- Metallized paper, weighing more than 150 g/m ² , not printed	6	C
48101913	---- Metallized paper, printed	10	C
48101919	---- Other	1	A
4810192	--- In strips of a width exceeding 150 mm:		
48101921	---- Metallized paper, weighing not more than 150 g/m ² , not printed	1	A
48101922	---- Metallized paper, weighing more than 150 g/m ² , not printed	6	C
48101923	---- Metallized paper, printed	10	C
48101929	---- Other	1	A
4810193	--- In strips of a width not exceeding 150 mm:		
48101931	---- Metallized paper, weighing not more than 150 g/m ² , not printed	6	C
48101932	---- Metallized paper, weighing more than 150 g/m ² , not printed	10	C
48101933	---- Metallized paper, printed	1	A
48101939	---- Other	10	C
48102	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemimechanical process:		
481022	-- Light-weight coated paper (LWC):		
4810221	--- In strips or rolls, of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state:		
48102211	---- Graph paper for recording apparatus	1	A
48102212	---- Other, not printed	1	A
48102213	---- Other, printed	10	C

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SAC Code	Description	Base Rate	Staging Category
4810222	--- In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm		
48102221	---- Graph paper for recording apparatus	1	A
48102229	---- Other	10	C
48102290	--- Other	10	C
481029	-- Other:		
4810291	--- In strips or rolls, of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state:		
48102913	---- Metallized paper, not printed	6	C
48102914	---- Metallized paper, printed	10	C
48102919	---- Other	1	A
4810292	--- In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm:		
48102921	---- Metallized paper, not printed	6	C
48102922	---- Metallized paper, printed, whether or not embossed or perforated	10	C
48102923	---- Graph paper for recording apparatus	1	A
48102924	---- "Endless" paper	15	C
48102929	---- Other	10	C
48102980	--- Other	10	C
48103	- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:		
481031	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less:		
48103110	--- In strips or rolls, of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	1	A
4810312	--- In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm:		
48103121	---- Graph paper for recording apparatus	1	A
48103129	---- Other	10	C
48103190	--- Other	10	C
481032	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ² :		
48103210	--- In strips or rolls, of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	1	A
4810322	--- In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm:		
48103221	---- Graph paper for recording apparatus	1	A
48103229	---- Other	10	C
48103290	--- Other	10	C
481039	-- Other:		
48103910	--- In strips or rolls, of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	1	A
4810392	--- In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm:		
48103921	---- Graph paper for recording apparatus	1	A
48103929	---- Other	10	C
48103990	--- Other	10	C
48109	- Other paper and paperboard:		
481092	-- Multi-ply:		
48109210	--- In strips or rolls, of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	1	A
4810922	--- In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm:		
48109221	---- Graph paper for recording apparatus	1	A
48109229	---- Other	10	C
48109290	--- Other	10	C
481099	-- Other:		
4810991	--- In strips or rolls, of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state		
48109913	---- Metallized paper, not printed	1	A
48109914	---- Metallized paper, printed	10	C
48109919	---- Other	1	A
4810992	--- In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm:		
48109921	---- Graph paper for recording apparatus	1	A
48109929	---- Other	10	C
48109980	--- Other	10	C

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SAC Code	Description	Base Rate	Staging Category
4811	PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, COATED, IMPREGNATED, COVERED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR RECTANGULAR OR SQUARE SHAPED SHEETS, OF ANY SIZE, OTHER THAN GOODS OF THE KIND DESCRIBED IN HEADING 4803, 4809 OR 4810		
481110	- Tarred, bituminized or asphalted paper and paperboard:		
48111010	-- In strips or rolls, of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	1	A
48111020	-- In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	D
48111030	-- Floor coverings on a base of paper or of paperboard, whether or not cut	10	D
48111090	-- Other	10	D
481114	- Gummed or adhesive paper and paperboard:		
4811141	-- Self-adhesive:		
48111411	--- Not printed:		
481114111	---- In strips or rolls, of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	1	A
481114112	---- In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	D
481114119	---- Other	10	D
481114120	--- Printed	10	D
4811149	-- Other:		
48111491	--- Not printed:		
481114911	---- In strips or rolls, of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	6	D
481114912	---- In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	D
481114919	---- Other	10	D
481114920	--- Printed	10	D
481115	- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):		
4811151	-- Bleached, weighing more than 150 g/m ² :		
48111511	--- Multi-ply, whether or not interleaved with aluminium foil ("Tetrapack" and the like)		
481115111	---- In strips or rolls, of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	1	A
481115112	---- In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	C
481115119	---- Other	10	C
481115120	-- Floor coverings on a base of paper or of paperboard, whether or not cut	10	C
48111519	--- Other:		
481115191	---- In strips or rolls, of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	1	A
481115192	---- In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	C
481115199	---- Other	10	C
4811159	-- Other:		
48111591	--- Coated, covered or impregnated with polyethylene, poly(vinylidene chloride) (PVDC) or copolymers thereof:		
481115911	---- Not printed, in strips or rolls of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	6	C
481115912	---- Not printed, in strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	C
481115913	---- Printed	10	C
481115919	---- Other	10	C
481115920	--- Floor coverings on a base of paper or of paperboard, whether or not cut	10	C
48111599	--- Other:		
481115991	---- In strips or rolls, of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	1	A
481115992	---- In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	C
481115999	---- Other	10	C
48116000	- Paper and paperboard coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	10	C
481190	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres:		
48119030	-- "Endless" paper	15	C
48119040	-- Greaseproof paper, printed	10	D
48119050	-- Floor coverings on a base of paper or of paperboard, whether or not cut	10	C

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4811909	-- Other:		
48119091	--- In strips or rolls, of a width exceeding 150 mm or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	1	A
48119092	--- In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	C
48119099	--- Other	10	C
48120000	FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP	1	A
4813	CIGARETTE PAPER, WHETHER OR NOT CUT TO SIZE OR IN THE FORM OF BOOKLETS OR TUBES		
48131000	- In the form of booklets or tubes	1	A
48132000	- In rolls of a width not exceeding 5 cm	1	A
48139000	- Other	1	A
4814	WALLPAPER AND SIMILAR WALL COVERINGS; WINDOW TRANSPARENCIES OF PAPER		
48141000	- "Ingrain" paper	10	C
48142000	- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	10	C
481490	- Other		
48149010	- Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven	10	C
48149090	-- Other	10	C
4816	CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (OTHER THAN THOSE OF HEADING 4809), DUPLICATOR STENCILS AND OFFSET PLATES, OF PAPER, WHETHER OR NOT PUT UP IN BOXES		
48162000	- Self-copy paper	1	A
481690	- Other		
48169010	-- Carbon or similar copying papers	10	C
4816902	-- Duplicator stencils:		
48169021	--- Heat-transfer type	1	A
48169029	--- Other	10	C
48169090	-- Other	1	A
4817	ENVELOPES, LETTER CARDS, PLAIN POSTCARDS AND CORRESPONDENCE CARDS, OF PAPER OR PAPERBOARD; BOXES, POUCHES AND SIMILAR PRESENTATIONS, OF PAPER OR PAPERBOARD, CONTAINING AN ASSORTMENT OF PAPER STATIONERY		
48171000	- Envelopes	MFN	E
48172000	- Letter cards, plain postcards and correspondence cards	MFN	E
48173000	- Boxes, pouches and similar presentations, of paper or paperboard, containing an assortment of paper stationery	MFN	E
4818	TOILET PAPER AND SIMILAR PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES, OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, IN ROLLS OF A WIDTH NOT EXCEEDING 36 CM, OR CUT TO SIZE OR SHAPE; HANDKERCHIEFS, CLEANSING TISSUES, TOWELS, TABLECLOTHS, SERVIETTES, NAPKINS FOR BABIES, TAMPONS, BED SHEETS AND SIMILAR HOUSEHOLD, SANITARY OR HOSPITAL ARTICLES, ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF PAPER PULP, PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES		
48181000	- Toilet paper	MFN	E
48182000	- Handkerchiefs, cleansing or facial tissues and towels	MFN	E
48183000	- Tablecloths and serviettes	MFN	E
481840	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:		
48184010	-- Napkins (diapers) for adults	1	A
48184090	-- Other	MFN	E
48185000	- Articles of apparel and clothing accessories	15	C
481890	- Other:		
48189010	-- For medical or surgical use	1	A
48189090	-- Other	15	C
4819	CARTONS, BOXES, CASES, BAGS AND OTHER PACKING CONTAINERS, OF PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES; BOXES FOR OFFICES, SHOPS OR THE LIKE		
48191000	- Cartons, boxes and cases, of corrugated paper or paperboard	MFN	E
481920	- Cartons, boxes and cases, of not corrugated paper or paperboard:		
48192010	-- Cartons, boxes and cases, of multi-ply paperboard interleaved with plastic or aluminium foil ("Tetrabrik" and the like)	1	A
48192020	-- Cartons, boxes and cases water-proofed with plastic sheeting, paraffin or other materials	MFN	E

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48192090	-- Other	MFN	E
481930	- Sacks and bags, having a base of a width of 40 cm or more:		
48193010	-- Multi-ply, of kraft paper, interleaved with plastics or aluminium	1	A
48193090	-- Other	MFN	E
48194000	- Other sacks and bags (including cones)	MFN	E
48195000	- Other packing containers, including record sleeves	MFN	E
48196000	- Box of a kind used in offices, shops or the like	MFN	E
4820	REGISTERS, ACCOUNT BOOKS, NOTE BOOKS, ORDER BOOKS, RECEIPT BOOKS, LETTER PADS, MEMORÁNDUM PADS, DIARIES AND SIMILAR ARTICLES, EXERCISE BOOKS, BLOTTING-PADS, BINDERS (LOOSE-LEAF OR OTHER), FOLDERS, FILE COVERS, MANIFOLD BUSINESS FORMS, INTERLEAVED CARBON SETS AND OTHER ARTICLES OF STATIONERY, OF PAPER OR PAPERBOARD; ALBUMS FOR SAMPLES OR FOR COLLECTIONS AND BOOK COVERS, OF PAPER OR PAPERBOARD		
48201000	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	15	C
48202000	- Notebooks	15	C
48203000	- Binders (other than book covers), folders and file covers	MFN	E
48204000	- Manifold business and interleaved carbon sets	15	C
48205000	- Albums for samples or for collections	15	C
48209000	- Other	15	C
4821	PAPER OR PAPERBOARD LABELS OF ALL KINDS, WHETHER OR NOT PRINTED		
48211000	- Printed	MFN	E
48219000	- Other	MFN	E
4822	BOBBINS, SPOOLS, COPS AND SIMILAR SUPPORTS OF PAPER PULP, PAPER OR PAPERBOARD, WHETHER OR NOT PERFORATED OR HARDENED		
48221000	- Of a kind used for winding textile yarn	1	A
48229000	- Other	1	A
4823	OTHER PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, CUT TO SIZE OR SHAPE; OTHER ARTICLES OF PAPER PULP, PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES		
48232000	- Filter paper and paperboard	1	A
48234000	- Rolls, sheets and dials, printed for self-recording apparatus	1	A
48236	- Trays, dishes, plates, cups and the like, of paper or paperboard:		
48236100	-- Of bamboo	15	C
48236900	-- Other	15	D
482370	- Moulded or pressed articles of paper pulp:		
48237010	-- Moulded articles for packing and transporting eggs	MFN	E
48237090	-- Other	10	C
482390	- Other:		
48239030	-- Multicellular natural kraft paper (with hexagonal cells), whether or not impregnated	1	A
48239040	-- Sausage casings	1	A
48239050	-- Electrical insulation paper	1	A
48239060	-- Floor coverings on a base of paper or of paperboard, whether or not cut	10	C
4823909	-- Other articles:		
48239091	--- "Sticks" of rolled paper for confectionary	1	A
48239099	--- Other	10	D
49	PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS		
4901	PRINTED BOOKS, BROCHURES, LEAFLETS AND SIMILAR PRINTED MATTER, WHETHER OR NOT IN SINGLE SHEETS		
49011000	- In single sheets, whether or not folded	1	A
49019	- Other:		
49019100	-- Dictionaries and encyclopaedias, and serial instalments thereof	1	A
49019900	-- Other	1	A
4902	NEWSPAPERS, JOURNALS AND PERIODICALS, WHETHER OR NOT ILLUSTRATED OR CONTAINING ADVERTISING MATERIAL		
49021000	- Appearing at least four times a week	1	A
49029000	- Other	1	A
49030000	CHILDREN'S PICTURE, DRAWING OR COLOURING BOOKS	6	C
49040000	MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED	6	C
4905	MAPS AND HYDROGRAPHIC OR SIMILAR CHARTS OF ALL KINDS, INCLUDING ATLASES, WALL MAPS, TOPOGRAPHICAL PLANS AND GLOBES, PRINTED		
49051000	- Globes	1	A
49059	- Other:		

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49059100	-- In book form	1	A
49059900	-- Other	1	A
49060000	PLANS AND DRAWINGS FOR ARCHITECTURAL, ENGINEERING, INDUSTRIAL, COMMERCIAL, TOPOGRAPHICAL OR SIMILAR PURPOSES, BEING ORIGINALS DRAWN BY HAND; HAND-WRITTEN TEXTS; PHOTOGRAPHIC REPRODUCTIONS ON SENSITIZED PAPER AND CARBON COPIES OF THE FOREGOING	6	C
4907	UNUSED POSTAGE, REVENUE OR SIMILAR STAMPS OF CURRENT OR NEW ISSUE IN THE COUNTRY IN WHICH THEY HAVE, OR WILL HAVE, A RECOGNIZED FACE VALUE; STAMP-IMPRESSED PAPER; BANKNOTES; CHEQUE FORMS; STOCK, SHARE OR BOND CERTIFICATES AND SIMILAR DOCUMENTS OF TITLE		
49070010	- Postage, revenue or similar stamps; stampimpressed paper and similar	1	A
49070020	- Banknotes	1	A
49070090	- Other	15	C
4908	TRANSFERS (DECALS OR STICKERS)		
49081000	- Vitrifical transfers (Stickers)	1	A
49089000	- Other	MFN	E
49090000	PRINTED OR ILLUSTRATED POSTCARDS; PRINTED CARDS BEARING PERSONAL GREETINGS, MESSAGES OR ANNOUNCEMENTS, WHETHER OR NOT ILLUSTRATED, WITH OR WITHOUT ENVELOPES OR TRIMMINGS	MFN	E
49100000	CALENDARS OF ANY KIND, PRINTED, INCLUDING CALENDAR BLOCKS	15	C
4911	OTHER PRINTED MATTER, INCLUDING PRINTED PICTURES AND PHOTOGRAPHS		
491110	- Printed advertising material, commercial catalogues and the like:		
49111010	-- Instruction manuals for machines and appliances, illustrated brochures and sheets with directions for use for pharmaceutical or veterinary products	1	A
49111090	-- Other	15	C
49119	- Other		
49119100	-- Pictures, designs and photographs	15	C
491199	-- Other		
49119910	--- Lottery scratch cards	1	A
49119990	--- Other	15	C
50	SILK		
50010000	SILK-WORM COCOONS SUITABLE FOR REELING	1	A
50020000	RAW SILK (NOT THROWN)	1	A
50030000	SILK WASTE (INCLUDING COCOONS UNSUITABLE FOR REELING, YARN WASTE AND GARNETTED STOCK)	1	A
50040000	SILK YARN (OTHER THAN YARN SPUN FROM SILK WASTE) NOT PUT UP FOR RETAIL SALE	6	A
50050000	YARN SPUN FROM SILK WASTE, NOT PUT UP FOR RETAIL SALE	6	A
50060000	SILK YARN AND YARN SPUN FROM SILK WASTE, PUT UP FOR RETAIL SALE; SILK-WORM GUT	6	A
5007	WOVEN FABRICS OF SILK OR OF SILK WASTE		
50071000	- Fabrics of noikl silk	10	A
50072000	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	10	A
50079000	- Other fabrics	10	A
51	WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAR YARN AND WOVEN FABRIC		
5101	WOOL, NOT CARDED OR COMBED:		
51011	- Greasy wool, including fleece-washed wool		
51011100	-- Shorn wool	1	A
51011900	-- Other	1	A
51012	- Degreased, not carbonized		
51012100	-- Shorn wool	1	A
51012900	-- Other	1	A
51013000	- Carbonized	1	A
5102	FINE OR COARSE ANIMAL HAIR, NOT CARDED OR COMBED:		
51021	- Fine animal hair:		
51021100	-- Of Kashmir (cashmere) goats:	1	A
51021900	-- Other	1	A
51022000	- Coarse animal hair	1	A
5103	WASTE OR WOOL OR OF FINE OR COARSE ANIMAL HAIR, INCLUDING YARN WASTE BUT EXCLUDING GARNETTED STOCK		
51031000	- Noils of wool or of fine animal hair	1	A
51032000	- Other waste of wool or of fine animal hair	1	A
51033000	- Waste of coarse animal hair	1	A
51040000	GARNETTED STOCK OF WOOL OR OF FINE OR COARSE ANIMAL HAIR	1	A

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5105	WOOL AND FINE OR COARSE ANIMAL HAIR, CARDED OR COMBED (INCLUDING COMBED WOOL IN FRAGMENTS)		
51051000	- Carded wool	1	A
51052	- Combed wool:		
51052100	-- "Combed wool in fragments"	1	A
51052900	-- Other	1	A
51053	- Fine animal hair, carded or combed:		
51053100	-- Of Kashmir (cashmere) goats	1	A
51053900	-- Other	1	A
51054000	- Coarse animal hair, carded or combed	1	A
5106	YARN OF CARDED WOOL, NOT PUT UP FOR RETAIL SALE		
51061000	- Containing 85% or more by weight of wool	6	A
51062000	- Containing less than 85% by weight of wool	6	A
5107	YARN OF COMBED WOOL, NOT PUT UP FOR RETAIL SALE		
51071000	- Containing 85% or more by weight of wool	6	A
51072000	- Containing less than 85% by weight of wool	6	A
5108	YARN OF FINE ANIMAL HAIR (CARDED OR COMBED), NOT PUT UP FOR RETAIL SALE		
51081000	- Carded	6	A
51082000	- Combed	6	A
5109	YARN OF WOOL OR OF FINE ANIMAL HAIR, PUT UP FOR RETAIL SALE		
51091000	- Containing 85% or more by weight of wool or fine animal hair	6	A
51099000	- Other	6	A
51100000	YARN OF COARSE ANIMAL HAIR OR OF HORSEHAIR (INCLUDING GIMPED HORSEHAIR YARN), WHETHER OR NOT PUT UP FOR RETAIL SALE	6	A
5111	WOVEN FABRICS OF CARDED WOOL OR OF CARDED FINE ANIMAL HAIR		
51111	- Containing 85% or more by weight of wool or fine animal hair		
51111100	-- Weighing not more than 300 g/m	10	A
51111900	-- Other	10	A
51112000	- Other, mixed mainly or solely with man-made filaments	10	A
51113000	- Other, mixed mainly or solely with man-made staple fibres	10	A
51119000	- Other	10	A
5112	WOVEN FABRICS OF COMBED WOOL OR OF COMBED FINE ANIMAL HAIR		
51121	- Containing 85% or more by weight of wool or fine animal hair		
51121100	-- Weighing not more than 200 g/m2	10	A
51121900	-- Other	10	A
51122000	- Other, mixed mainly or solely with man-made filaments	10	A
51123000	- Other, mixed mainly or solely with man-made staple fibres	10	A
51129000	- Other	10	A
51130000	WOVEN FABRICS OF COARSE ANIMAL HAIR OR OF HORSEHAIR	10	A
52	COTTON		
52010000	COTTON, NOT CARDED OR COMBED	1	A
5202	COTTON WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK)		
52021000	- Yarn waste	1	A
52029	- Other:		
52029100	-- Garnetted stock	1	A
52029900	-- Other	1	A
52030000	COTTON, CARDED OR COMBED	1	A
5204	COTTON SEWING THREAD, WHETHER OR NOT PUT UP FOR RETAIL SALE		
52041	- Not put up for retail sale:		
52041100	-- Containing 85% or more by weight of cotton	6	A
52041900	-- Other	6	A
52042000	- Put up for retail sale	6	A
5205	COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING 85% OR MORE BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE		
52051	- Single yarn, of uncombed fibers:		
52051100	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	6	A
52051200	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	6	A
52051300	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	6	A
52051400	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	6	A
52051500	-- Measuring less than 125 decitex (exceeding 80 metric number)	6	A
52052	- Single yarn, of combed fibres:		
52052100	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	6	A
52052200	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 52 metric number)	6	A

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52052300	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	6	A
52052400	-- Measuring less than 192.31 decitex but not less than 192.31 decitex (exceeding 52 metric number but not exceeding 80 metric number)	6	A
52052600	-- Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	6	A
52052700	-- Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	6	A
52052800	-- Measuring less than 83.33 decitex (exceeding 120 metric number)	6	A
52053	- Multiple (folded) or cabled yarn, of uncombed fibres:		
52053100	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn):	6	A
52053200	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	6	A
52053300	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	6	A
52053400	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	6	A
52053500	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	6	A
52054	- Multiple (folded) or cabled yarn, of combed fibres:		
52054100	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn):	6	A
52054200	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	6	A
52054300	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	6	A
52054400	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	6	A
52054600	-- Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	6	A
52054700	-- Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	6	A
52054800	-- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	6	A
5206	COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE		
52061	- Single yarn, of uncombed fibres:		
52061100	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	6	A
52061200	-- Measuring less than 714.29 but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	6	A
52061300	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	6	A
52061400	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	6	A
52061500	-- Measuring less than 125 decitex (exceeding 80 metric number)	6	A
52062	- Single yarn, of combed fibres:		
52062100	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	6	A
52062200	-- Measuring less than 714.29 but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	6	A
52062300	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	6	A
52062400	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	6	A
52062500	-- Measuring less than 125 decitex (exceeding 80 metric number)	6	A
52063	- Multiple (folded) or cabled yarn, of uncombed fibres:		
52063100	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn):	6	A
52063200	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	6	A
52063300	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	6	A

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52063400	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	6	A
52063500	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	6	A
52064	- Multiple (folded) or cabled yarn, of combed fibres:		
52064100	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	6	A
52064200	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	6	A
52064300	-- Measuring per single yarn 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	6	A
52064400	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	6	A
52064500	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	6	A
5207	COTTON YARN (OTHER THAN SEWING THREAD) PUT UP FOR RETAIL SALE		
52071000	- Containing 85% or more by weight of cotton	6	A
52079000	- Other	6	A
5208	WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 g/m2		
52081	- Unbleached:		
52081100	-- Plaine weave, weighing not more than 100 g/m2	10	A
52081200	-- Plaine weave, weighing more than 100 g/m2	10	A
52081300	-- 3-thread or 4-thread twill, including cross twill	10	A
52081900	-- Other fabrics	10	A
52082	- Bleached:		
52082100	-- Plaine weave, weighing not more than 100 g/m2	10	A
52082200	-- Plaine weave, weighing more than 100 g/m2	10	A
52082300	-- 3-thread or 4-thread twill, including cross twill	10	A
52082900	-- Other fabrics	10	A
52083	- Dyed:		
52083100	-- Plaine weave, weighing not more than 100 g/m2	10	A
52083200	-- Plaine weave, weighing more than 100 g/m2	10	A
52083300	-- 3-thread or 4-thread twill, including cross twill	10	A
52083900	-- Other fabrics	10	A
52084	- Of yarns of different colours:		
52084100	-- Plaine weave, weighing not more than 100 g/m2	10	A
52084200	-- Plaine weave, weighing more than 100 g/m2	10	A
52084300	-- 3-thread or 4-thread twill, including cross twill	10	A
52084900	-- Other fabrics	10	A
52085	- Printed:		
52085100	-- Plaine weave, weighing not more than 100 g/m2	10	A
52085200	-- Plaine weave, weighing more than 100 g/m2	10	A
520859	-- Other fabrics		
52085910	-- 3-thread or 4-thread twill, including cross twill	10	A
52085990	-- Other	10	A
5209	WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 g/m2		
52091	- Unbleached:		
52091100	-- Plaine weave	10	A
520912	-- 3-thread or 4-thread twill, including cross twill		
52091210	-- Weighing 400 g/m2 or more	6	A
52091290	-- - Other	10	A
52091900	-- Other fabrics	10	A
52092	- Bleached:		
52092100	-- Plaine weave	10	A
52092200	-- 3-thread or 4-thread twill, including cross twill	10	A
52092900	-- Other fabrics	10	A
52093	- Dyed:		
52093100	-- Plaine weave	10	A
520932	-- 3-thread or 4-thread twill, including cross twill		
52093210	-- - Weighing 400 g/m2 or more	10	A
52093220	-- - Of yarn impregnated with acrylic resin	10	A
52093290	-- - Other	10	A
52093900	-- Other fabrics	10	A
52094	- Of yarns of different colours:		
52094100	-- Plaine weave	10	A
520942	-- Denim:		

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SAC Code	Description	Base Rate	Staging Category
52094210	--- Weighing 400 g/m2 or more	1	A
52094290	--- Other	10	A
520943	-- Other fabrics of 3-thread or 4-thread twill, including cross twill:		
52094310	--- Weighing 400 g/m2 or more	10	A
52094390	--- Other	10	A
52094900	-- Other fabrics	10	A
52095	- Printed:		
52095100	-- Plaine weave	10	A
52095200	-- 3-thread or 4-thread twill, including cross twill	10	A
52095900	-- Other fabrics	10	A
5210	WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 g/m2		
52101	- Unbleached:		
52101100	-- Plaine weave	10	A
521019	-- Other fabrics:		
52101910	-- 3-thread or 4-thread twill, including cross twill	10	A
52101990	--- Other	10	A
52102	- Bleached:		
52102100	-- Plaine weave	10	A
521029	-- Other fabrics:		
52102910	-- 3-thread or 4-thread twill, including cross twill	10	A
52102990	--- Other	10	A
52103	- Dyed:		
52103100	-- Plaine weave	10	A
52103200	-- 3-thread or 4-thread twill, including cross twill	10	A
52103900	-- Other fabrics	10	A
52104	- Of yarns of different colours:		
52104100	-- Plaine weave	10	A
521049	-- Other fabrics:		
52104910	-- 3-thread or 4-thread twill, including cross twill	10	A
52104990	--- Other	10	A
52105	- Printed:		
52105100	-- Plaine weave	10	A
521059	-- Other fabrics:		
52105910	-- 3-thread or 4-thread twill, including cross twill	10	A
52105990	--- Other	10	A
5211	WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 g/m2		
52111	- Unbleached:		
52111100	-- Plaine weave	10	A
52111200	-- 3-thread or 4-thread twill, including cross twill	10	A
52111900	-- Other fabrics	10	A
521120	- Bleached:		
52112010	-- Plaine weave	10	A
52112020	-- 3-thread or 4-thread twill, including cross twill	10	A
52112090	-- Other	10	A
52113	- Dyed:		
52113100	-- Plaine weave	10	A
52113200	-- 3-thread or 4-thread twill, including cross twill	10	A
52113900	-- Other fabrics	10	A
52114	-- Of yarns of different colours:		
52114100	-- Plaine weave	10	A
52114200	-- Denim	10	A
52114300	-- Other fabrics of 3-thread or 4-thread twill, including cross twill:	10	A
52114900	-- Other fabrics	10	A
52115	- Printed:		
52115100	-- Plaine weave	10	A
52115200	-- Other fabrics of 3-thread or 4-thread twill, including cross twill:	10	A
52115900	-- Other fabrics	10	A
5212	OTHER WOVEN FABRICS OF COTTON		
52121	- Weighing not more than 200 g/m2:		
52121100	-- Unbleached	10	A
52121200	-- Bleached	10	A
52121300	-- Dyed	10	A
52121400	-- Of yarns of different colours	10	A
52121500	-- Printed	10	A
52122	- Weighing more than 200 g/m2:		

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52122100	-- Unbleached	10	A
52122200	-- Bleached	10	A
52122300	-- Dyed	10	A
52122400	-- Of yarns of different colours	10	A
52122500	-- Printed	10	A
53	OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN		
5301	FLAX, RAW OR PROCESSED BUT NOT SPUN; FLAX TOW AND WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK)		
53011000	- Flax, raw or retted	1	A
53012	- Flax, broken, scutched, hackled or otherwise processed, but not spun:		
53012100	-- Broken or scutched:	1	A
53012900	-- Other	1	A
53013000	- Flax tow and waste	1	A
5302	TRUE HEMP (CANNABIS SATIVA L.), RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF TRUE HEMP (INCLUDING YARN WASTE AND GARNETTED STOCK)		
53021000	- True hemp, raw or netted	1	A
53029000	- Other	1	A
5303	JUTE AND OTHER TEXTILE BAST FIBRES (EXCLUDING FLAX, TRUE HEMP AND RAMIE), RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF THESE FIBRES (INCLUDING YARN WASTE AND GARNETTED STOCK)		
530310	- Jute and other textile bast fibres, raw or retted:		
53031010	-- Kenaf	1	A
53031090	-- Other	1	A
53039000	- Other	1	A
5305	COCONUT, ABACA (MANILA HEMP OR MUSA TEXTILIS NEE), RAMIE AND OTHER VEGETABLE TEXTILE FIBRES, NOT ELSEWHERE SPECIFIED OR INCLUDED, RAW OR PROCESSED BUT NOT SPUN; TOW, NOILS AND WASTE OF THESE FIBRES (INCLUDING YARN WASTE AND GARNETTED STOCK)		
5305001	- Sisal and other textile fibres of the agave type, raw:		
53050011	-- Mauritius hemp and henequen	1	A
53050019	-- Other	1	A
5305002	- Of coconut:		
53050021	-- Raw	1	A
53050029	-- Other	1	A
5305003	Of abaca:		
53050031	-- Raw	1	A
53050039	-- Other	1	A
53050090	- Other	1	A
5306	FLAX YARN		
53061000	- Single	6	A
53062000	- Multiple (folded or cabled)	6	A
5307	YARN OF JUTE OR OF TEXTILE BAST FIBRES OF HEADING 53.03		
53071000	- Single	6	A
53072000	- Multiple (folded or cabled)	6	A
5308	YARN OF OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN		
53081000	- Coir yarn	6	A
53082000	- True hemp yarn	6	A
530890	- Other:		
53089010	-- Ramie yarn	6	A
53089090	-- Other	6	A
5309	WOVEN FABRICS OF FLAX		
53091	- Containing 85% or more by weight of wool:		
53091100	- Unbleached or bleached	10	A
53091900	-- Other	10	A
53092	- Containing less than 85% by weight of wool:		
53092100	-- Unbleached or bleached	10	A
53092900	-- Other	10	A
5310	WOVEN FABRICS OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF HEADING 53.03		
53101000	- Raw	10	A
53109000	- Other	10	A
5311	WOVEN FABRICS OF OTHER VEGETABLE TEXTILE FIBRES; WOVEN FABRICS OF PAPER YARN		
53110010	- Woven fabrics of paper yarn	10	A
53110090	- Other	10	A
54	SYNTHETIC OR ARTIFICIAL FILAMENTS; STRIPS AND SIMILAR FORMS OF SYNTHETIC OR ARTIFICIAL TEXTILE MATERIAL		

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SAC Code	Description	Base Rate	Staging Category
5401	SEWING THREAD OF MAN-MADE FILAMENTS, WHETHER OR NOT PUT UP FOR RETAIL SALE		
540110	- Of synthetic filaments:		
54011010	-- Not put up for retail sale	6	A
54011020	-- Put up for retail sale	6	A
540120	- Of artificial filaments:		
54012010	-- Not put up for retail sale	6	A
54012020	-- Put up for retail sale	6	A
5402	SYNTHETIC FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 67 DECITEX		
54021	- High tenacity yarn of nylon or other polyamides:		
54021100	-- Of aramides	1	A
54021900	-- Other	1	A
54022000	- High tenacity yarn of polyesters	1	A
54023	- Textured yarns:		
54023100	-- Of nylon or other polyamides, measuring per single yarn no more than 50 tex	6	A
54023200	-- Of nylon or other polyamides, measuring per single yarn more than 50 tex	6	A
54023300	-- Of polyesters	1	A
54023400	-- Of polypropylene	6	A
54023900	-- Other	6	A
54024	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per meter:		
540244	-- Of elastomers:		
54024410	--- Of nylon or other polyamides	1	A
54024420	--- Of polyesters, partially oriented	1	A
54024430	--- Of other polyesters	6	A
54024490	--- Other	6	A
54024500	-- Other, of nylon or other polyamides	1	A
54024600	-- Other, of partially oriented polyesters	1	A
54024700	-- Other, of polyesters	1	A
54024800	-- Other, of polypropylene	6	A
54024900	-- Other	MFN	E
54025	- Other yarn, single with a twist exceeding 50 turns per meter:		
54025100	-- Of nylon or other polyamides	6	A
54025200	-- Of polyesters	6	A
54025900	-- Other	6	A
54026	- Other yarn, multiple (folded) or cabled:		
54026100	-- Of nylon or other polyamides	6	A
54026200	-- Of polyesters	6	A
54026900	-- Other	6	A
5403	ARTIFICIAL FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING ARTIFICIAL MONOFILAMENT OF LESS THAN 67 DECITEX		
54031000	- High tenacity yarn of viscose rayon	1	A
54033	- Other yarn, single:		
54033100	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per meter	6	A
54033200	-- Of viscose rayon, with a twist exceeding 120 turns per meter	6	A
540333	-- Of cellulose acetate		
54033310	-- Textured yarn	6	A
54033390	--- Other	1	A
54033900	-- Other	6	A
54034	- Other yarn, multiple (folded)		
54034100	-- Of viscose rayon	6	A
54034200	-- Of cellulose acetate	6	A
54034900	-- Other	6	A
5404	SYNTHETIC MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW) OF SYNTHETIC TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM		
54041	Monofilament:		
54041100	-- Of elastomers	6	A
54041200	-- Other, of polypropylene	6	A
540419	-- Other:		
54041910	--- Of polyamides, of a length not exceeding 6 cm and diameter not exceeding 0.31 mm, for toothbrushes	1	A
54041990	--- Other	6	A
54049000	- Other	6	A

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SAC Code	Description	Base Rate	Staging Category
54050000	ARTIFICIAL MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW) OF ARTIFICIAL TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM	6	A
5406	MAN-MADE FILAMENT YARN (OTHER THAN SEWING THREAD), PUT UP FOR RETAIL SALE		
54060010	- Synthetic filament yarn	MFN	E
54060020	- Artificial filament yarn	6	A
5407	WOVEN FABRICS OF SYNTHETIC FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING 54.04		
54071000	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides, or of polyesters	1	A
54072000	- Woven fabric obtained from strip or the like:	MFN	E
54073000	- Fabrics specified in Note 9 to Section XI	10	A
54074	- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:		
540741	- - - Unbleached or bleached:		
54074110	- - - Of a density exceeding 70 yarns per cm2	10	A
54074190	- - - Other	10	A
54074200	- - Dyed	10	A
54074300	- - Of yarns of different colours	10	A
54074400	- - Printed	10	A
54075	- Other woven fabrics, containing 85% or more by weight of textured polyester filaments:		
54075100	- - Unbleached or bleached	10	A
54075200	- - Dyed	10	A
54075300	- - Of yarns of different colours	10	A
54075400	- - Printed	10	A
54076	- Other woven fabrics, containing 85% or more by weight of polyester filaments:		
54076100	- - Other woven fabrics, containing 85% or more by weight of non-textured polyester filaments:	10	A
54076900	- - Other	10	A
54077	- Other woven fabrics, containing 85% or more by weight of polyester filaments:		
540771	- - Unbleached or bleached:		
54077110	- - - Woven fabrics of polypropylene of a density not exceeding 10 yarns per cm2	10	A
54077190	- - - Other	10	A
540772	- - Dyed:		
54077210	- - - Woven fabrics of polypropylene of a density not exceeding 10 yarns per cm2	10	A
54077290	- - - Other	10	A
540773	- - Of yarns of different colours:		
54077310	- - - Fabrics weighing 200 g/m2 or more, of a kind used in the manufacture of tyres:	1	A
54077390	- - - Other	10	A
54077400	- - Printed	10	A
54078	- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:		
54078100	- - Unbleached or bleached	10	A
54078200	- - Dyed	10	A
54078300	- - Of yarns of different colours	10	A
54078400	- - Printed	10	A
54079	- Other woven fabrics:		
54079100	- - Unbleached or bleached	10	A
54079200	- - Dyed	10	A
54079300	- - Of yarns of different colours	10	A
54079400	- - Printed	10	A
5408	WOVEN FABRICS OF ARTIFICIAL FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING 54.05		
54081000	- Woven fabrics obtained from high tenacity yarn, of viscose rayon:	1	A
54082	- Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:		
54082100	- - Unbleached or bleached	10	A
54082200	- - Dyed	10	A
54082300	- - Of yarns of different colours	10	A
54082400	- - Printed	10	A
54083	- Other woven fabrics:		
54083100	- - Unbleached or bleached	10	A
540832	- - Dyed:		
54083210	- - Plain weave, containing less than 85% by weight of artificial filaments, mixed solely or principally with cotton, of a density of 20 or more yarns per cm2, weighing more than 200 g/m2	10	A

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SAC Code	Description	Base Rate	Staging Category
54083290	- - - Other	10	A
540833	- - Of yarns of different colours:		
54083310	- - - Plain weave, containing less than 85% by weight of artificial filaments, mixed solely or principally with cotton, of a density of 20 or more yarns per cm2, weighing more than 200 g/m2	10	A
54083390	- - - Other	10	A
54083400	- - Printed	10	A
55	MAN-MADE STAPLE FIBRES		
5501	SYNTHETIC FILAMENT TOW		
55011000	- Of nylon or other polyamides	1	A
55012000	- Of polyesters	1	A
55013000	- Acrylic or modacrylic	1	A
55014000	- Of polypropylene	1	A
55019000	- Other	1	A
55020000	ARTIFICIAL FILAMENT TOW	1	A
5503	SYNTHETIC STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING		
55031	- Of nylon or other polyamides:		
55031100	- - Of aramides	1	A
55031900	- - Other	1	A
55032000	- Of polyesters	1	A
55033000	- Acrylic or modacrylic	1	A
55034000	- Of polypropylene	1	A
55039000	- Other	1	A
5504	ARTIFICIAL STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING		
55041000	- Of viscose rayon	1	A
55049000	- Other	1	A
5505	WASTE (INCLUDING NOILS, YARN, WASTE AND GARNETTED STOCK) OF MAN-MADE FIBRES		
55051000	- Of synthetic fibres	1	A
55052000	- Of artificial fibres	1	A
5506	SYNTHETIC STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING		
55061000	- Of nylon or other polyamides	1	A
55062000	- Of polyesters	1	A
55063000	- Acrylic or modacrylic	1	A
55069000	- Other	1	A
55070000	ARTIFICIAL STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	1	A
5508	SEWING THREAD OF MAN-MADE STAPLE FIBRES, WHETHER OR NOT PUT UP FOR RETAIL SALE		
550810	- Of synthetic staple fibres:		
55081010	- - Not put up for retail sale	6	A
55081020	- - Put up for retail sale	6	A
550820	- Of artificial staple fibres:		
55082010	- - Not put up for retail sale	6	A
55082020	- - Put up for retail sale	6	A
5509	YARN (OTHER THAN SEWING THREAD) OF SYNTHETIC STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE		
55091	- Containing 85% or more by weight of staple fibres of nylon or other polyamides:		
55091100	- - Single	6	A
55091200	- - Multiple (folded) or cabled	6	A
55092	- Containing 85% or more by weight of staple fibres of nylon or other polyamides:		
55092100	- - Single	6	A
55092200	- - Multiple (folded) or cabled	6	A
55093	- Containing 85% or more by weight of staple fibres of acrylic or modacrylic staple fibres:		
55093100	- - Single	6	A
55093200	- - Multiple (folded) or cabled	6	A
55094	- Other yarn, containing 85% or more by weight of synthetic staple fibres:		
55094100	- - Single	6	A
55094200	- - Multiple (folded) or cabled	6	A
55095	- Other yarn, of polyester staple fibres:		
55095100	- - Mixed mainly or solely with artificial staple fibres	6	A
55095200	- - Mixed mainly or solely with wool or fine animal hair	6	A
55095300	- - Mixed mainly or solely with cotton	6	A
55095900	- - Other	6	A
55096	- Other yarn, of acrylic or modacrylic staple fibres:		

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55096100	-- Mixed mainly or solely with wool or fine animal hair	6	A
55096200	-- Mixed mainly or solely with cotton	6	A
55096900	-- Other	6	A
55099	- Other yarn:		
55099100	-- Mixed mainly or solely with wool or fine animal hair	6	A
55099200	-- Mixed mainly or solely with cotton	6	A
55099900	-- Other	6	A
5510	YARN (OTHER THAN SEWING THREAD) OF ARTIFICIAL STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE		
55101	- Containing 85% or more by weight of artificial staple fibres:		
55101100	-- Single	6	A
55101200	-- Multiple (folded) or cabled	6	A
55102000	- Other yarn, mixed mainly or solely with wool or fine animal hair	6	A
55103000	- Other yarn, mixed mainly or solely with cotton	6	A
55109000	- Other yarn	6	A
5511	YARN (OTHER THAN SEWING THREAD) OF MAN-MADE STAPLE FIBRES, PUT UP FOR RETAIL SALE		
55111000	- Of synthetic staple fibres, containing 85% or more by weight of such fibres	6	A
55112000	- Of synthetic staple fibres, containing less than 85% by weight of such fibres	6	A
55113000	- Of artificial staple fibres	6	A
5512	WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC STAPLE FIBRES		
55121	- Containing 85% or more by weight of staple fibres of nylon or other polyamides:		
55121100	-- Unbleached or bleached	10	A
551219	-- Other:		
55121910	--- Twill weave (warp effect), with unbleached or bleached warp yarns and coloured weft yarns (or viceversa), weighing 400 g/m2 or more	6	A
55121990	--- Other	10	A
55122	- Containing 85% or more by weight of staple fibres of acrylic or modacrylic staple fibres:		
55122100	-- Unbleached or bleached	10	A
55122900	-- Other	10	A
55129	- Other:		
55129100	-- Unbleached or bleached	10	A
55129900	-- Other	10	A
5513	WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85% BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT NOT EXCEEDING 170 g/m2		
55131	- Unbleached or blached:		
55131100	- Of polyester staple fibres, plain weave	10	A
55131200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	A
55131300	-- Other woven fabrics of polyester staple fibres	10	A
55131900	-- Other fabrics	10	A
55132	- Dyed:		
55132100	-- Of polyester staple fibres, plain weave	10	A
551323	-- Other woven fabrics of polyester staple fibres		
55132310	--- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	A
55132390	--- Other	10	A
55132900	-- Other fabrics	10	A
55133	- Of yarns of different colours:		
55133100	-- Of polyester staple fibres, plain weave	10	A
551339	-- Other fabrics:		
55133910	--- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	A
55133920	--- Other woven fabrics of polyester staple fibres	10	A
55133990	--- Other	10	A
55134	- Printed:		
55134100	-- Of polyester staple fibres, plain weave	10	A
551349	-- Other fabrics:		
55134910	--- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	A
55134920	--- Other woven fabrics of polyester staple fibres	10	A
55134990	--- Other	10	A
5514	WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85% BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 g/m2		
55141	- Unbleached or blached:		
551411	-- Of polyester staple fibres, plain weave		
55141110	--- Weighing more than 200 g/m2	10	A
55141190	--- Other	10	A
55141200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	A

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SAC Code	Description	Base Rate	Staging Category
551419	-- Other fabrics:		
55141910	--- Other woven fabrics of polyester staple fibres	10	A
55141990	--- Other	10	A
55142	- Dyed:		
55142100	-- Of polyester staple fibres, plain weave	10	A
55142200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	A
55142300	-- Other woven fabrics of polyester staple fibres	10	A
55142900	-- Other fabrics	10	A
551430	-- Of yarns of different colours:		
55143010	-- Of polyester staple fibres, plain weave	10	A
5514302	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres		
55143021	--- Weighing 400 g/m2 or more	6	A
55143029	--- Other	10	A
55143030	-- Other woven fabrics of polyester staple fibres	10	A
55143090	-- Other	10	A
55144	- Printed:		
55144100	-- Of polyester staple fibres, plain weave	10	A
55144200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	A
55144300	-- Other woven fabrics of polyester staple fibres	10	A
55144900	-- Other fabrics	10	A
5515	OTHER WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES		
55151	- Of polyester staple fibres:		
55151100	-- Mixed mainly or solely with viscose rayon staple fibres:	10	A
55151200	-- Mixed mainly or solely with man-made filaments	10	A
55151300	-- Mixed mainly or solely with wool or fine animal hair:	10	A
55151900	-- Other	10	A
55152	- Of acrylic or modacrylic staple fibres:		
55152100	-- Mixed mainly or solely with man-made filaments	10	A
55152200	-- Mixed mainly or solely with wool or fine animal hair	10	A
55152900	-- Other	10	A
55159	- Other fabrics:		
55159100	-- Mixed mainly or solely with man-made filaments	10	A
551599	-- Other:		
55159910	--- Mixed mainly or solely with wool or fine animal hair	10	A
55159990	--- Other	10	A
5516	WOVEN FABRICS OF ARTIFICIAL STAPLE FIBRES		
55161	- Containing 85% or more by weight of artificial staple fibres:		
55161100	-- Unbleached or bleached	10	A
55161200	-- Dyed	10	A
551613	-- Of yarns of different colours:		
55161310	--- Weighing more than 400 g/m2	6	A
55161390	--- Other	10	A
55161400	-- Printed	10	A
55162	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:		
55162100	-- Unbleached or bleached	10	A
55162200	-- Dyed	10	A
551623	-- Of yarns of different colours:		
55162310	--- Weighing 400 g/m2 or more	6	A
55162390	--- Other	10	A
55162400	-- Printed	10	A
55163	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:		
55163100	-- Unbleached or bleached	10	A
55163200	-- Dyed	10	A
55163300	-- Of yarns of different colours	10	A
55163400	-- Printed	10	A
55164	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:		
55164100	-- Unbleached or bleached	10	A
55164200	-- Dyed	10	A
551643	-- Of yarns of different colours:		
55164310	--- Weighing 400 g/m2 or more	6	A
55164390	--- Other	10	A
55164400	-- Printed	10	A
55169	- Other:		
55169100	-- Unbleached or bleached	10	A
55169200	-- Dyed	10	A
55169300	-- Of yarns of different colours	10	A

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SAC Code	Description	Base Rate	Staging Category
55169400	-- Printed	10	A
56	WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF		
5601	WADDING OF TEXTILE MATERIALS AND ARTICLES THEREOF; TEXTILE FIBRES, NOT EXCEEDING 5 MM IN LENGTH (FLOCK), TEXTILE DUST AND MILL NEPS		
560110	- Sanitary towels and tampons, diapers and diaper liners for babies and similar sanitary articles, of wadding:		
56011010	-- Diapers for adults	1	A
56011090	-- Other	15	C
56012	- Wadding; other articles of wadding:		
560121	-- Of cotton:		
5601211	--- Wadding:		
56012111	---- Weighing 100 g/m2 or more but not more than 350 g/m2	6	C
56012119	---- Other	1	A
5601212	--- Articles of wadding:		
56012121	---- Cylinders for cigarette filters, whether or not containing activated carbon	6	C
56012129	---- Other	15	C
560122	-- Of man-made fibres:		
5601221	--- Wadding:		
56012211	---- Weighing 100 g/m2 or more but not more than 350 g/m2	6	C
56012219	---- Other	1	A
5601222	--- Articles of wadding:		
56012221	---- Cylinders for cigarette filters, whether or not containing activated carbon	6	C
56012229	---- Other	15	C
560129	-- Other:		
56012910	--- Wadding:	6	C
56012920	--- Articles of wadding	15	C
56013000	- Textile flock and dust and mill neps	6	C
5602	FELT, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED		
56021000	- Needleloom felt and stitch-bonded fibre fabrics	6	C
56022	- Other felt, not impregnated, coated, covered or laminated:		
56022100	-- Of wool or fine animal hair	6	C
56022900	-- Of other textile materials	6	C
560290	- Other:		
56029010	-- Covered with thermoplastics, of a thickness exceeding 0.15 mm, weighing more than 350 g/m2	1	A
56029020	-- Impregnated	1	A
56029090	-- Other	6	C
5603	NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED		
56031	- Of man-made fibres:		
56031100	-- Weighing not more than 25 g/m2	1	A
56031200	-- Weighing more than 25 g/m2 but not more than 70 g/m2	1	A
56031300	-- Weighing more than 70 g/m2 but not more than 150 g/m2	1	A
56031400	-- Weighing more than 150 g/m2	1	A
56039	- Other:		
56039100	-- Weighing not more than 25 g/m2	1	A
56039200	-- Weighing more than 25 g/m2 but not more than 70 g/m2	1	A
56039300	-- Weighing more than 70 g/m2 but not more than 150 g/m2	1	A
56039400	-- Weighing more than 150 g/m2	1	A
5604	RUBBER THREAD AND CORD, TEXTILE COVERED; TEXTILE YARN, AND STRIP AND THE LIKE OF HEADING 54.04 OR 54.05, IMPREGNATED, COATED, COVERED OR SHEATHED WITH RUBBER OR PLASTICS		
56041000	- Rubber thread and cord, textile-covered	MFN	E
560490	- Other:		
56049010	-- High tenacity polyester thread, of nylon or other polyamides or o viscose rayon, impregnated or covered	1	A
56049090	-- Other	10	C
56050000	METALIZED YARN, WHETHER OR NOT GIMPED, BEING TEXTILE YARN, OR STRIP OR THE LIKE OF HEADING 54.04 OR 54.05, COMBINED WITH METAL IN THE FORM OF THREAD, STRIP OR POWDER OR COVERED WITH METAL	1	A
56060000	GIMPED YARN, AND STRIP AND THE LIKE OF HEADING 54.04 OR 54.05, GIMPED (OTHER THAN THOSE OF HEADING 56.05 AND GIMPED HORSEHAIR YARN); CHENILLE YARN (INCLUDING FLOCK CHENILLE YARN); LOOP WALE-YARN	6	C

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SAC Code	Description	Base Rate	Staging Category
5607	TWINE, CORDAGE, ROPES AND CABLES, WHETHER OR NOT PLAITED OR BRAIDED AND WHETHER OR NOT IMPREGNATED, COATED, COVERED OR SHEATHED WITH RUBBER OR PLASTICS		
56072	- Of sisal or other textile fibres of the genus Agave:		
56072100	- - Binder or bailer of twine	15	C
56072900	- - Other	MFN	E
56074	- Of polyethylene or polypropylene:		
56074100	- - Binder or bailer of twine	15	C
56074900	- - Other	15	C
56075000	- Of other synthetic fibres	15	C
560790	- Other:		
56079010	- - Of yute or other textile fibres of the heading 53.03	15	C
56079090	- - Other	15	C
5608	KNOTTED NETTING OF TWINE, CORDAGE OR ROPE; MADE UP FISHING NETS AND OTHER MADE UP NETS, OF TEXTILE MATERIALS		
56081	- Of man-made textile materials:		
56081100	- - Made up fishing nets	6	C
56081900	- - Other	MFN	E
56089000	- Other	15	C
56090000	ARTICLES OF YARN, STRIP OR THE LIKE OF HEADING 54.04 OR 54.05, TWINE, CORDAGE, ROPE OR CABLES, NOT ELSEWHERE SPECIFIED OR INCLUDED	15	C
57	CARPETS AND OTHER TEXTILE FLOOR COVERINGS		
5701	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, KNOTTED, WHETHER OR NOT MADE UP		
57011000	- Of wool or fine animal hair	15	C
57019000	- Of other textile materials	15	C
5702	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WOVEN, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP, INCLUDING "KELEM", "SCHUMACKS", "KARAMANIE" AND SIMILAR HAND-WOVEN RUGS		
57021000	"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	15	C
57022000	- Floor coverings of coconut fibre (coir)	15	C
57023	- Other, of pile construction, not made up:		
57023100	- - Of wool or fine animal hair	15	C
57023200	- - Of man-made textile materials	15	C
57023900	- - Of other textile materials	15	C
57024	- Other, of pile construction, not made up:		
57024100	- - Of wool or fine animal hair	15	C
57024200	- - Of man-made textile materials	15	C
57024900	- - Of other textile materials	15	C
570250	- Other, not of pile construction, not made up:		
57025010	- - Of wool or fine animal hair	15	C
57025020	- - Of man-made textile materials	15	C
57025090	- - Other	15	C
57029	- Other, not of pile construction, not made up:		
57029100	- - Of wool or fine animal hair	15	C
57029200	- - Of man-made textile materials	15	C
57029900	- - Of other textile materials	15	C
5703	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, TUFTED, WHETHER OR NOT MADE UP		
57031000	- Of wool or fine animal hair	15	C
57032000	- Of nylon or other polyamides	15	C
57033000	- Of other man-made textile materials	15	C
57039000	- Of other textile materials	15	C
5704	CARPETS AND OTHER TEXTILE FLOORINGS, OF FELT, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP		
57041000	- Having a maximum surface area of 0.3 m2	15	C
57049000	- Other	15	C
57050000	OTHER CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WHETHER OR NOT MADE UP	15	C
58	SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY		
5801	WOVEN PILE FABRICS AND CHENILLE FABRICS, OTHER THAN FABRICS OF HEADING 58.02 OR 58.06		
58011000	- Of wool or fine animal hair	10	C
58012	- Of cotton:		
58012100	- - Uncut weft pile fabrics	10	C
58012200	- - Cut corduroy	1	A
580123	- - Other weft pile fabrics		

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SAC Code	Description	Base Rate	Staging Category
58012310	--- With pile fibres of a length exceeding 3 mm	10	C
58012390	--- Other	10	C
58012400	-- Warp pile fabrics, épinglé (uncut)	10	C
580125	-- Warp pile fabrics, cut:		
58012510	--- With pile fibres of a length exceeding 3 mm	10	C
58012590	--- Other	10	C
58012600	-- Chenille fabrics	10	C
58013	- Of man-made fibres:		
58013100	-- Uncut weft pile fabrics	10	C
58013200	-- Cut corduroy	1	A
58013300	-- Other weft pile fabrics	10	C
580134	-- Warp pile fabrics, épinglé (uncut)		
58013410	--- For closing by pressure (Velcro)	1	A
58013490	--- Other	10	C
580135	-- Warp pile fabrics, cut:		
58013510	--- With pile fibres of a length exceeding 3 mm	10	C
58013520	--- Other, in the piece of a width exceeding 350 cm, weighing more than 130 g/m2	10	C
58013590	--- Other	10	C
58013600	-- Chenille fabrics	10	C
58019000	- Of other textile materials	10	C
5802	TERRY TOWELLING AND SIMILAR WOVEN TERRY FABRICS, OTHER THAN NARROW FABRICS OF HEADING 58.06; TUFTED TEXTILE FABRICS, OTHER THAN PRODUCTS OF HEADING 57.03		
58021	- Terry towelling and similar woven terry fabrics, of cotton:		
58021100	-- Unbleached	10	C
58021900	-- Other	10	C
58022000	- Terry towelling and similar woven terry fabrics, of other textile materials	10	C
58023000	- Tufted textile fabrics	10	C
5803	GAUZE, OTHER THAN NARROW FABRICS OF HEADING 58.06		
58030010	- Of cotton	10	C
58030090	- Other	10	C
5804	TULLES AND OTHER NET FABRICS, NOT INCLUDING WOVEN, KNITTED OR CROCHETED FABRICS; LACE IN THE PIECE, IN STRIPS OR IN MOTIFS, OTHER THAN FABRICS OF HEADINGS 60.02 TO 60.06		
58041000	- Tullies and other net fabrics	10	C
58042	- Mechanically made lace:		
58042100	-- Of man-made fibres	10	C
58042900	-- Of other textile materials	10	C
58043000	- Hand-made lace	10	C
58050000	HAND-WOVEN TAPESTRIES OF THE TYPE GOBELINS, FLANDERS, AUBUSSON, BEAUVAIS AND THE LIKE, AND NEEDLE-WORKED TAPESTRIES (FOR EXAMPLE, PETIT POINT, CROSS STITCH), WHETHER OR NOT MADE UP	15	C
5806	NARROW WOVEN FABRICS, OTHER THAN GOODS OF HEADING 58.07; NARROW FABRICS CONSISTING OF WARP WITHOUT WEFT ASSEMBLED BY MEANS OF AN ADHESIVE (BOLDUCS)		
580610	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics:		
58061010	-- Of a width of less than 10 cm, with pile fibres of a length exceeding 3 mm	10	C
58061020	-- For closing with pressure (velcro)	1	A
58061090	-- Other	10	C
58062000	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn, or rubber thread	MFN	E
58063	- Other woven fabrics:		
580631	-- Of cotton:		
58063110	--- Of a density exceeding 75 yarns per cm2	6	C
58063190	--- Other	10	C
580632	-- Of man-made fibres:		
58063210	--- Of polyamides, of a density exceeding 75 yarns per cm2	6	C
58063290	--- Other	10	C
58063900	-- Of other textile materials	MFN	E
58064000	- Fabrics, consisting of warp without weft assembled by means of an adhesive (bolducs)	10	C
5807	LABELS, BADGES AND SIMILAR ARTICLES OF TEXTILE MATERIALS, IN THE PIECE, IN STRIPS OR CUT TO SHAPE OR SIZE, NOT EMBROIDERED		
58071000	- Woven	10	C
58079000	- Other	10	C
5808	BRAIDS IN THE PIECE; ORNAMENTAL TRIMMINGS IN THE PIECE, WITHOUT EMBROIDERY, OTHER THAN KNITTED OR CROCHETED; TASSELS, POMPONS AND SIMILAR ARTICLES		

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58081000	- Braids in the piece	10	C
58089000	- Other	10	C
58090000	WOVEN FABRICS OF METAL THREAD AND WOVEN FABRICS OF METALLIZED YARN OF HEADING 56.05, OF A KIND USED IN APPAREL, AS FURNISHING FABRICS OR FOR SIMILAR PURPOSES, NOT ELSEWHERE SPECIFIED OR INCLUDED	10	C
5810	EMBROIDERY, IN THE PIECE, IN STRIPS OR IN MOTIFS		
58101000	- Embroidery without visible ground	10	C
58109	- Other embroidery:		
58109100	- - Of cotton	10	C
58109200	- - Of man-made fibres	10	C
58109900	- - Of other textile materials	10	C
5811	QUILTED TEXTILE PRODUCTS IN THE PIECE, COMPOSED OF ONE OR MORE LAYERS OF TEXTILE MATERIALS ASSEMBLED WITH PADDING BY STITCHING OR OTHERWISE, OTHER THAN EMBROIDERY OF HEADING 58.10		
58110010	- Of dipped fabrics	10	C
58110090	- Other	10	C
59	IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE		
5901	TEXTILE FABRICS COATED WITH GUM OR AMYLACEOUS SUBSTANCES, OF A KIND USED FOR THE OUTER COVERS OF BOOKS OR THE LIKE; TRACING CLOTH; PREPARED PAINTING CANVAS; BUCKRAM AND SIMILAR STIFFENED TEXTILE FABRICS OF A KIND USED FOR HAT FOUNDATIONS		
59011000	- Textile fabrics coated with gum or anylaceous substances, of a kind used for the outer covers of books or the like	6	C
59019000	- Other	6	C
5902	TYRE CORD FABRIC OF HIGH TENACITY YARN OF NYLON OR OTHER POLYAMIDES, POLYESTERS OR VISCOSE RAYON		
59021000	- Of nylon or other polyamides	1	A
59022000	- Of polyesters	1	A
59029000	- Other	1	A
5903	TEXTILE FABRICS IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OTHER THAN THOSE OF HEADING 59.02		
59031000	- With poly (vinyl chloride)	6	C
59032000	- With polyurethane	10	C
590390	- Other:		
59039010	- - Fabrics with visible particles of thermoplastics on one or both sides (interlinings)	6	C
59039020	- - Other, of polyamides, of a density exceeding 35 yarns per cm2	6	C
59039030	- - Other, of textured polyester yarn coated with acrylic polymers, in the piece, of a width exceeding 183 cm	10	C
59039090	- - Other	10	C
5904	LINOLEUM, WHETHER OR NOT CUT TO SHAPE; FLOOR COVERINGS CONSISTING OF A COATING OR COVERING APPLIED ON A TEXTILE BACKING, WHETHER OR NOT CUT TO SHAPE		
59041000	- Linoleum	1	A
59049000	- Other	10	C
59050000	TEXTILE WALL COVERINGS	10	C
5906	RUBBERIZED TEXTILE FABRICS, OTHER THAN THOSE OF HEADING 59.02		
59061000	- Adhesive tape of a width not exceeding 20 cm	10	C
59069	- Other:		
59069100	- - Knitted or crocheted	10	C
590699	- - Other:		
59069910	- - - Of polyamides or viscose rayon, weighing 150 g/m2 or more but not more than 500 g/m2	6	C
59069920	- - - Flannel	10	C
59069930	- - - Rubberized nylon tyre cord fabrics	1	A
59069990	- - - Other	10	C
59070000	TEXTILE FABRICS OTHERWISE IMPREGNATED, COATED OR COVERED; PAINTED CANVAS BEING THEATRICAL SCENERY, STUDIO BACK-CLOTHS OR THE LIKE	10	C
59080000	TEXTILE WICKS, WOVEN, PLAITED OR KNITTED, FOR LAMPS, STOVES, LIGHTERS, CANDLES OR THE LIKE; INCANDESCENT GAS MANTLES AND TUBULAR KNITTED GAS MANTLE FABRIC THEREFORE, WHETHER OR NOT IMPREGNATED	6	C
59090000	TEXTILE HOSEPIPING AND SIMILAR TEXTILE TUBING, WITH OR WITHOUT LINING, ARMOUR OR ACCESSORIES OF OTHER MATERIALS	1	A
59100000	TRANSMISSION OR CONVEYOR BELTS OR BELTING, OF TEXTILE MATERIAL, WHETHER OR NOT IMPREGNATED, COATED, COVERE OR LAMINATED WITH PLASTICS, OR REINFORCED WITH METAL OR OTHER MATERIAL	1	A

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SAC Code	Description	Base Rate	Staging Category
5911	TEXTILE PRODUCTS AND ARTICLES, FOR TECHNICAL USES, SPECIFIED IN NOTE 7 TO THIS CHAPTER		
59111000	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber for covering weaving spindles (weaving beams)	6	C
59112000	- Bolting cloth, whether or not made up	6	C
59113	- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement)		
59113100	-- Weighing less than 650 g/m ²	1	A
59113200	-- Weighing 650 g/m ² or more	1	A
59114000	- Straining cloth of a kind used in oil presses or the like, including that of human hair	1	A
59119000	- Other	1	A
60	KNITTED OR CROCHETED FABRICS		
6001	PILE FABRICS (INCLUDING LONG PILE FABRICS) AND TERRY FABRICS, KNITTED OR CROCHETED		
60011000	- "Long pile" fabrics	10	C
60012	- Looped pile fabrics		
60012100	-- Of cotton	10	C
60012200	-- Of man-made fabrics	10	C
60012900	-- Of other textile materials	10	C
60019	- Other		
600191	-- Of cotton		
60019110	--- With pile fibres of a length exceeding 3 mm	10	C
60019190	--- Other	10	C
600192	-- Of man-made fibres:		
60019210	--- With pile fibres of a length exceeding 3 mm	10	C
60019290	--- Other	10	C
60019900	-- Of other textile materials	10	C
6002	KNITTED OR COCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, CONTAINING BY WEIGHT 5% OR MORE OF ELASTOMERIC YARN OR RUBBER THREAD, OTHER THAN THOSE OF HEADING 6001		
600240	- Containing by weight 5% or more of elastomeric yarn, without rubber thread:		
6002401	-- With polyurethane ("lycra"):		
60024011	--- Of a width not exceeding 11 cm and a thickness not exceeding 3 mm, for edging	1	A
60024019	--- Other	10	C
60024090	- - Other	10	C
60029000	- Other	10	C
6003	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 6001 or 6002:		
60031000	- Of wool or fine animal hair	10	C
60032000	- Of cotton	10	C
60033000	- Of synthetic fibres	10	C
60034000	- Of artificial fibres	10	C
60039000	- Other	10	C
6004	KNITTED OR CROCHETED FABRICS OF A WIDTH EXCEEDING 30 CM, CONTAINING BY WEIGHT 5% OR MORE OF ELASTOMERIC YARN OR SUBBER THREAD, OTHER THAN THOSE OF HEADING 60.01		
600410	- Containing by weight 5% or more of elastomeric yarn, without rubber thread:		
60041010	-- With polyurethane ("lycra")	6	C
60041090	-- Other	10	C
60049000	- Other	10	C
6005	WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04		
60052	- Of cotton		
60052100	-- Unbleached or bleached	10	C
60052200	-- Dyed	10	C
60052300	-- Of yarns of different colours	10	C
60052400	-- Printed	10	C
60053	- Of synthetic fibres:		
60053100	-- Unbleached or bleached:	10	C
60053200	-- Dyed	MFN	E
60053300	-- Of yarns of different colours	10	C
60053400	-- Printed	10	C

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SAC Code	Description	Base Rate	Staging Category
60054	- Of artificial fibres:		
60054100	- - Unbleached or bleached:	10	C
60054200	- - Dyed	10	C
60054300	- - Of yarns of different colours	10	C
60054400	- - Printed	10	C
600590	- Other		
60059010	- - Of wool or fine animal hair	10	C
60059090	- - Other	10	C
6006	OTHER KNITTED OR CROCHETED FABRICS		
60061000	- Of wool or fine animal hair	10	C
60062	- Of cotton		
60062100	- - Unbleached or bleached:	10	C
60062200	- - Dyed	10	C
60062300	- - Of yarns of different colours	10	C
60062400	- - Printed	10	C
60063	- Of synthetic fibres:		
60063100	- - Unbleached or bleached:	10	C
60063200	- - Dyed	10	C
60063300	- - Of yarns of different colours	10	C
60063400	- - Printed	10	C
60064	- Of artificial fibres:		
60064100	- - Unbleached or bleached:	10	C
60064200	- - Dyed	10	C
60064300	- - Of yarns of different colours	10	C
60064400	- - Printed	10	C
60069000	- Other	10	C
61	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED		
6101	MEN'S OR BOY'S OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WINDCHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OTHER THAN THOSE OF HEADING 61.03		
61012000	- Of cotton	15	C
61013000	- Of man-made fibres	15	C
610190	- Of other textile materials		
61019010	- Of wool or fine animal hair	15	C
61019090	- - Other	15	C
6102	WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OTHER THAN THOSE OF HEADING 61.04		
61021000	- Of wool or fine animal hair	15	C
61022000	- Of cotton	15	C
61023000	- Of man-made fibres	15	C
61029000	- Of other textile materials	15	C
6103	MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED:		
610310	- Suits		
61031010	- - Of wool or fine animal hair	15	C
61031020	- - Of synthetic fibres	15	C
61031090	- - Of other textile materials	15	C
61032	- Ensembles:		
61032200	- - Of cotton	15	C
61032300	- - Of synthetic fibres	15	C
610329	- - Of other textile materials		
61032910	- - Of wool or fine animal hair	15	C
61032990	- - - Other	15	C
61033	- Jackets and blazers:		
61033100	- - Of wool or fine animal hair	15	C
61033200	- - Of cotton	15	C
61033300	- - Of synthetic fibres	15	C
61033900	- - Of other textile materials	15	C
61034	- Trousers, bib and brace overalls, breeches and shorts:		
61034100	- - Of wool or fine animal hair	15	C
61034200	- - Of cotton	15	C
61034300	- - Of synthetic fibres	15	C
61034900	- - Of other textile materials	15	C

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SAC Code	Description	Base Rate	Staging Category
6104	WOMEN'S OR GIRLS' SUITS, ENSEMBLES, JACKETS, BLAZERS, DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED		
61041	- Suits		
61041300	-- Of synthetic fibres	15	C
610419	-- Of other textile materials		
61041910	--- Of wool or fine animal hair	15	C
61041920	--- Of cotton	15	C
61041990	--- Other	15	C
61042	- Ensembles:		
61042200	-- Of cotton	15	C
61042300	-- Of synthetic fibres	15	C
610429	-- Of other textile materials		
61042910	--- Of wool or fine animal hair	15	C
61042990	--- Other	15	C
61043	- Jackets and blazers:		
61043100	-- Of wool or fine animal hair	15	C
61043200	-- Of cotton	15	C
61043300	-- Of synthetic fibres	15	C
61043900	-- Of other textile materials	15	C
61044	- Dresses		
61044100	-- Of wool or fine animal hair	15	C
61044200	-- Of cotton	15	C
61044300	-- Of synthetic fibres	15	C
61044400	-- Of artificial fibres	15	C
61044900	-- Of other textile materials	15	C
61045	- Skirts and divided skirts:		
61045100	-- Of wool or fine animal hair	15	C
61045200	-- Of cotton	15	C
61045300	-- Of synthetic fibres	15	C
61045900	-- Of other textile materials	15	C
61046	- Trousers, bib and brace overalls, breeches and shorts:		
61046100	-- Of wool or fine animal hair	15	C
61046200	-- Of cotton	15	C
61046300	-- Of synthetic fibres	15	C
61046900	-- Of other textile materials	15	C
6105	MEN'S OR BOYS' SHIRTS OF COTTON		
61051000	- Of cotton	MFN	E
61052000	- Of man-made fibres	MFN	E
61059000	- Of other textile materials	15	C
6106	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRTBLOUSES, KNITTED OR CROCHETED:		
61061000	- Of cotton	MFN	E
61062000	- Of man-made fibres	MFN	E
61069000	- Of other textile materials	15	C
6107	MEN'S OR BOYS' UNDERPANTS, BRIEFS (INCLUDING THE LONG ONES AND THE SLIP), NIGHTSHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED:		
61071	- Underpants and briefs (including the long ones and the slip):		
61071100	-- Of cotton	MFN	E
61071200	-- Of man-made fibres	MFN	E
61071900	-- Of other textile materials	MFN	E
61072	- Nightshirts and pyjamas:		
61072100	-- Of cotton	15	C
61072200	-- Of man-made fibres	15	C
61072900	-- Of other textile materials	15	C
61079	- Other		
61079100	-- Of cotton	15	C
610799	-- Of man-made fibres		
61079910	--- Of other textile materials	15	C
61079990	--- Other	15	C
6108	WOMEN'S OR GIRLS' SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHTDRESSES, PYJAMAS, NÉGLIGÉS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED:		

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61081	- Slips and petticoats:		
61081100	- - Of man-made fibres	15	C
61081900	- - Of other textile materials	15	C
61082	- Briefs and panties (including those not up to the waist) :		
61082100	- - Of cotton	15	C
61082200	- - Of man-made fibres	15	C
61082900	- - Of other textile materials	15	C
61083	- Nightdresses and pyjamas:		
61083100	- - Of cotton	15	C
61083200	- - Of man-made fibres	15	C
61083900	- - Of other textile materials	15	C
61089	- Other:		
61089100	- - Of Cotton	15	C
61089200	- - Of man-made fibres	15	C
61089900	- - Of other textile materials	15	C
6109	T-SHIRTS, SINGLETS AND OTHER VESTS, KNITTED OR CROCHETED:		
61091000	- Of cotton	MFN	E
61099000	- Of other textile materials	MFN	E
6110	JERSEYS, PULLOVERS, CARDIGANS, WAISTCOATS AND SIMILAR ARTICLES, KNITTED OR CROCHETED:		
61101	- Of wool or fine animal hair:		
61101100	- - Of wool	15	C
61101200	- - Of Kashmir (cashmere) goats:	15	C
61101900	- - Other	15	C
61102000	- Of cotton	15	C
61103000	- Of man-made fibres	15	C
61109000	- Of other textile materials	15	C
6111	BABIES' GARMENTS AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED:		
61112000	- Of cotton:	15	C
61113000	- Of man-made fibres	15	C
611190	- Of other textile materials		
61119010	- Of wool or fine animal hair:	15	C
61119090	- - Other	15	C
6112	TRACK SUITS (CHANDALES), (OVEROLES), SKI SUITS AND SWIMWEAR, KNITTED OR CROCHETED:		
61121	- Track suits (chandales):		
61121100	- - Of cotton	15	C
61121200	- - Of synthetic fibres	15	C
61121900	- - Of other textile materials	15	C
61122000	- - Overoles and Ski suits	15	C
61123	- Men's or boys' swimwear:		
61123100	- - Of synthetic fibres	15	C
61123900	- - Of other textile materials	15	C
61124	- Women's or girls' swimwear		
61124100	- - Of synthetic fibres	15	C
61124900	- - Of other textile materials	15	C
61130000	GARMENTS, MADE UP OF KNITTED OR CROCHETED FABRICS OF HEADING 59.03, 59.06 OR 59.07	15	C
6114	OTHER GARMENTS, KNITTED OR CROCHETED:		
61142000	- Of cotton	15	C
61143000	- Of man-made fibres	15	C
61149000	- Of other textile materials	15	C
6115	PANTY HOSE, TIGHTS, STOCKINGS, SOCKS AND OTHER HOSIERY, INCLUDING STOCKINGS FOR VARICOSE VEINS AND FOOTWEAR WITHOUT APPLIED SOLES, KNITTED OR CROCHETED:		
611510	- Panty hose and tight, compression progress stockings(for example stokings for varicose veins) :		
61151010	- - stokings for varicose veins	1	A
61151090	- - Other	15	C
61152	- - Other panty hose, tights and stockings:		
61152100	- - Of synthetic fibres, measuring per single yarn less than 67 decitex:	15	C
61152200	- - Of synthetic fibres, measuring per single yarn 67 decitex or more:	MFN	E
61152900	- - Of other textile materials	15	C

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61153000	- Other women's stockings, measuring per single yarn less tahn 67 decitex.	15	C
61159	- Other		
61159400	-- Of wool or fine animal hair	15	C
61159500	-- Of Cotton	MFN	E
61159600	-- Of synthetic fabrics	MFN	E
61159900	-- Of other textile materials	15	C
6116	GLOVES, MITTENS AND MITTS, KNITTED OR CROCHETED:		
61161000	- Gloves impregnated, coated or covered with plastics or rubber	15	C
61169	- Other		
61169100	-- Of wool or fine animal hair	15	C
61169200	-- Of cotton	15	C
61169300	-- Of synthetic fibres	15	C
61169900	-- Of other textile materials	15	C
6117	OTHER MADE UP CLOTHING ACCESSORIES, KNITTED OR CROCHETED; KNITTED OR CROCHETED PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES:		
61171000	- Shawls, scarves, mufflers, mantillas, veils and the like:	15	C
611780	- Other clothing accessories:		
61178010	-- Kneepads and shin guards, other than for sports	1	A
61178020	-- Ties, bow ties and cravats	15	C
61178090	-- Other	15	C
61179000	- Parts	15	C
62	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED		
6201	MEN'S OR BOYS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WINDCHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OTHER THAN THOSE OF HEADING 62.03:		
62011	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:		
62011100	-- Of wool or fine animal hair	15	C
62011200	-- Of cotton	15	C
62011300	-- Of man-made fibres	15	C
62011900	-- Of other textile materials	15	C
62019	- Other		
62019100	-- Of wool or fine animal hair	15	C
62019200	-- Of cotton	15	C
62019300	-- Of man-made fibres	15	C
62019900	-- Of other textile materials	15	C
6202	WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WINDCHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OTHER THAN THOSE OF HEADING 62.04:		
62021	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:		
62021100	-- Of wool or fine animal hair	15	C
62021200	-- Of cotton	15	C
62021300	-- Of man-made fibres	15	C
62021900	-- Of other textile materials	15	C
62029	- Other:		
62029100	-- Of wool or fine animal hair	15	C
62029200	-- Of cotton	15	C
62029300	-- Of man-made fibres	15	C
62029900	-- Of other textile materials	15	C
6203	MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR):		
62031	- Suits:		
62031100	-- Of wool or fine animal hair	15	C
62031200	-- Of synthetic fibres	15	C
62031900	-- Of other textile materials	15	C
62032	- Ensembles:		
62032200	-- Of cotton	15	C
62032300	-- Of synthetic fibres	15	C
620329	-- Of other textile materials		
62032910	--- Of wool or fine animal hair	15	C
62032990	--- Other	15	C
62033	- Jackets and blazers:		
62033100	-- Of wool or fine animal hair	15	C
62033200	-- Of cotton	15	C

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SAC Code	Description	Base Rate	Staging Category
62033300	-- Of synthetic fibres	15	C
62033900	-- Of other textile materials	15	C
62034	- Trousers, bib and brace overalls, breeches and shorts:		
62034100	-- Of wool or fine animal hair	15	B
62034200	-- Of cotton	15	B
62034300	-- Of synthetic fibres	15	B
62034900	-- Of other textile materials	15	B
6204	WOMEN'S OR GIRLS' SUITS, ENSEMBLES, JACKETS, BLAZERS, DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR):		
62041	- Suits:		
62041100	-- Of wool or fine animal hair	15	C
62041200	-- Of cotton	15	C
62041300	-- Of synthetic fibres	15	C
62041900	-- Of other textile materials	15	C
62042	- Ensembles:		
62042100	-- Of wool or fine animal hair	15	C
62042200	-- Of cotton	15	C
62042300	-- Of synthetic fibres	15	C
62042900	-- Of other textile materials	15	C
62043	- Jackets and blazers:		
62043100	-- Of wool or fine animal hair	15	C
62043200	-- Of cotton	15	C
62043300	-- Of synthetic fibres	15	C
62043900	-- Of other textile materials	15	C
62044	- Dresses:		
62044100	-- Of wool or fine animal hair	15	C
62044200	-- Of cotton	15	C
62044300	-- Of synthetic fibres	15	C
62044400	-- Of artificial fibres	15	C
62044900	-- Of other textile materials	15	C
62045	- Skirts and divided skirts:		
62045100	-- Of wool or fine animal hair	15	C
62045200	-- Of cotton	15	C
62045300	-- Of synthetic fibres	15	C
62045900	-- Of other textile materials	15	C
62046	- Trousers, bib and brace overalls, breeches and shorts:		
62046100	-- Of wool or fine animal hair	15	C
62046200	-- Of cotton	15	C
62046300	-- Of synthetic fibres	15	C
62046900	-- Of other textile materials	15	C
6205	MEN'S OR BOYS' SHIRTS:		
62052000	- Of cotton	15	B
62053000	- Of man-made fibres	15	B
620590	- Of other textile materials		
62059010	-- Of wool or fine animal hair	15	B
62059090	-- Other	15	C
6206	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRTBLOUSES:		
62061000	- Of silk or silk waste	15	B
62062000	- Of wool or fine animal hair	15	B
62063000	- Of cotton	15	B
62064000	- Of man-made fibres	15	B
62069000	- Of other textile materials	15	B
6207	MEN'S OR BOYS' SINGLETs AND OTHER VESTS, UNDERPANTS, BRIEFS, NIGHTSHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES:		
62071	- Underpants and briefs (including the long ones and the slip):		
62071100	-- Of cotton	15	C
62071900	-- Of other textile materials	15	C
62072	- Nightshirts and pyjamas:		
62072100	-- Of cotton	15	C
62072200	-- Of man-made fibres	15	C
62072900	-- Of other textile materials	15	C
62079	- Other		
62079100	-- Of cotton	15	C
620799	-- Of other textile materials		
62079910	-- - Of man-made fibres	15	C
62079990	-- - Other	15	C

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SAC Code	Description	Base Rate	Staging Category
6208	WOMEN'S OR GIRLS' SINGLETs AND OTHER VESTS, SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHTDRESSES, PYJAMAS, NÉGLIGÉS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES:		
62081	- Slips and petticoats:		
62081100	- - Of man-made fibres	15	C
62081900	- - Of other textile materials	15	C
62082	- Nightdresses and pyjamas:		
62082100	- - Of cotton	15	C
62082200	- - Of man-made fibres	MFN	E
62082900	- - Of other textile materials	15	C
62089	- Other:		
62089100	- - Of cotton	15	C
62089200	- - Of man-made fibres	MFN	E
62089900	- - Of other textile materials	MFN	E
6209	BABIES' GARMENTS AND CLOTHING ACCESSORIES:		
62092000	- Of cotton:	15	C
62093000	- Of synthetic fibres:	15	C
620990	- Of other textile materials:		
62099010	- - Of wool or fine animal hair	15	C
62099090	- - Other	15	C
6210	GARMENTS, MADE UP OF PRODUCTS OF HEADING 56.02, 56.03, 59.03, 59.06 OR 59.07:		
621010	- Of products of heading 5602 or 5603:		
62101010	- - Disposable sterilized overalls	1	A
62101090	- - Other	15	C
62102000	Other garments, of the type described in subheadings 62.01 11 to 62.01 19:	15	C
62103000	Other garments, of the type described in subheadings 62.01 11 to 62.02 19:	15	C
62104000	- Other men's or boys' garments	15	C
62105000	- Other women's or girls' garments	15	C
6211	TRACK SUITS, SKI SUITS AND SWIMWEAR, OTHER GARMENTS:		
62111	- Swimwear:		
62111100	- - Men's or boys'	15	C
62111200	- - Women's or girls'	MFN	E
62112000	- Overalls and -Ski suits	15	C
62113	- Other garments, men's or boys':		
62113200	- - Of cotton	15	C
62113300	- - Of man-made fibres	15	C
62113900	- - Of other textile materials	15	C
62114	- Other garments, women's or girls':		
62114100	- - Of wool or fine animal hair	15	C
62114200	- - Of cotton	MFN	E
62114300	- - Of man-made fibres	15	C
62114900	- - Of other textile materials	15	C
6212	BRASSIÈRES, GIRDLES, CORSETS, BRACES, SUSPENDERS, GARTERS AND SIMILAR ARTICLES AND PARTS THEREOF, WHETHER OR NOT KNITTED OR CROCHETED:		
62121000	- Brassières	MFN	E
62122000	- Girdles and panty-girdles	MFN	E
62123000	- Corselettes	MFN	E
62129000	- Other:	MFN	E
6213	HANDKERCHIEFS:		
62132000	- Of cotton	15	C
62139000	- Of other textile materials	15	C
6214	SHAWLS, SCARVES, MUFFLERS, MANTILLAS, VEILS AND THE LIKE:		
62141000	- Of silk or silk waste:	15	C
62142000	- Of wool or fine animal hair:	15	C
62143000	- Of synthetic fibres:	15	C
62144000	- Of artificial fibres:	15	C
62149000	- Of other textile materials:	15	C
6215	TIES, BOW TIES AND THE LIKE		
62151000	- Of silk or silk waste	15	C
62152000	- Of man-made fibres	15	C
62159000	- Of other textile materials	15	C
62160000	GLOVES, MITTENS AND MITTS	15	C

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6217	OTHER MADE UP CLOTHING ACCESSORIES; PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES, OTHER THAN THOSE OF HEADING 62.12:		
62171000	- Clothing accesories	15	C
62179000	- Parts	15	C
63	OTHER MADE UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS		
6301	BLANKETS		
63011000	- Electric blankets	15	C
63012000	- Blankets (other than electric blankets), of wool or of fine animal hair	15	C
63013000	- Blankets (other than electric blankets) , of cotton	15	C
63014000	- Blankets (other than electric blankets) a of synthetic fibres	15	C
63019000	- Other blankets	15	C
6302	BED LINEN, TABLE LINEN, TOILET LINEN AND KITCHEN LINEN		
63021000	- Bed linen, knitted or crocheted	15	C
63022	- Other bed linen, printed:		
63022100	-- Of cotton	15	C
63022200	-- Of man-made fibres	15	C
63022900	-- Of other textile materials	15	C
63023	- Other bed linen:		
63023100	-- Of cotton	15	C
63023200	-- Of man-made fibres	15	C
63023900	-- Of other textile materials	15	C
63024000	- Table linen, knitted or crocheted	15	C
63025	- Other table linen:		
63025100	-- Of cotton	15	C
63025300	-- Of man-made fibres	MFN	E
630259	-- Of other textile materials		
63025910	--- Of flax	15	C
63025990	--- Other	15	C
63026000	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	15	C
63029	- Other		
63029100	-- Of cotton	15	C
63029300	-- Of man-made fibres	15	C
630299	-- Of other textile materials		
63029910	--- Of flax	15	C
63029990	--- Other	15	C
6303	CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS; CURTAIN OR BED VALANCES:		
63031	- Knitted or crocheted:		
63031200	-- Of synthetic fibres	MFN	E
630319	-- Of other textile materials		
63031910	--- Of cotton	15	C
63031990	--- Other	15	C
63039	- Other		
63039100	-- Of cotton	15	C
63039200	-- Of man-made fibres	15	C
63039900	-- Of other textile materials	15	C
6304	OTHER FURNISHING ARTICLES, EXCLUDING THOSE OF HEADING 94.04:		
63041	- Bedspreads:		
63041100	-- Knitted or crocheted	15	C
63041900	-- Other	15	C
63049	- Other		
63049100	-- Knitted or crocheted	15	C
63049200	-- Not knitted or crocheted, of cotton	15	C
63049300	-- Not knitted or crocheted, of synthetic fibres:	15	C
63049900	-- Not knitted or crocheted, of other textile materials	15	C
6305	SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS:		
63051000	- Of jute or of other textile bast fibres of heading 53.03	15	C
63052000	- Of cotton	15	C
63053	- Of man-made textile materials:		
63053200	-- Flexible intermediate bulk containers	15	C
63053300	-- Other, of polyethylene or polypropylene strip or the like:	MFN	E
63053900	-- Other	15	C
63059000	- Of other textile materials	15	C

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SAC Code	Description	Base Rate	Staging Category
6306	TARPAULINS, AWNINGS AND SUNBLINDS; TENTS; SAILS FOR BOATS, SAILBOARDS OR LANDCRAFT; CAMPING GOODS:		
63061	- Tarpaulins, sunblinds and awnings of any kind:		
63061200	Of synthetic fibres:	15	C
630619	-- Of other textile materials:		
63061910	--- Of cotton:	15	C
63061990	--- Other	15	C
63062	- Tents:		
63062200	-- Of synthetic fibres:	15	C
630629	-- Of other textile materials:		
63062910	--- Of cotton	15	C
63062990	--- Other	15	C
630630	- Sails:		
63063010	-- Of synthetic fibres	15	C
63063090	-- Of other textile materials	15	C
63064000	- Pneumatic mattresses:	15	C
63069	- Other		
63069100	-- Of cotton	15	C
63069900	-- Of other textile materials	15	C
6307	OTHER MADE UP ARTICLES, INCLUDING DRESS PATTERNS:		
63071000	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	15	C
63072000	- Life-jackets and life-belts	1	A
630790	- Other:		
63079010	-- Safety belts	1	A
63079020	-- Disposable masks:	1	A
63079030	-- Safety reflective strip	1	A
63079090	-- Other	15	C
63080000	SETS CONSISTING OF WOVEN FABRIC AND YARN, WHETHER OR NOT WITH ACCESSORIES, FOR MAKING UP INTO RUGS, TAPESTRIES, EMBROIDERED TABLE CLOTHS OR SERVIETTES, OR SIMILAR TEXTILE ARTICLES, PUT UP IN PACKINGS FOR RETAIL SALE	15	C
6309	WORN CLOTHING AND OTHER WORN ARTICLES		
63090010	- Footwear:	15	C
63090090	-- Other	15	C
6310	USED OR NEW RAGS, SCRAP TWINE, CORDAGE, ROPE AND CABLES AND WORN OUT ARTICLES OF TWINE, CORDAGE, ROPE OR CABLES, OF TEXTILE MATERIALS:		
63101000	- Sorted	10	C
631090	- Other:		
63109010	-- Containing 80% or more by weight of polyesters	10	C
63109020	-- Containing 80% or more by weight of acrylic fibres	10	C
63109090	-- Other	10	C
64	FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES		
6401	WATERPROOF FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR OF PLASTICS, THE UPPERS OF WHICH ARE NEITHER FIXED TO THE SOLE NOR ASSEMBLED BY STITCHING, RIVETING, NAILING, SCREWING, PLUGGING OR SIMILAR PROCESSES:		
64011000	- Footwear incorporating a protective metal toe-cap	15	C
64019	- Other footwear:		
64019200	-- Covering the ankle but not covering the knee:	15	C
640199	-- Other		
64019910	-- Covering the knee:	15	C
64019990	--- Other	15	C
6402	OTHER FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTICS:		
64021	- Sports footwear:		
64021200	-- Ski-boots, cross-country ski footwear and snowboard boots	15	A
64021900	-- Other	15	A
64022000	- Footwear with upper straps or thongs assembled to the sole by means of plugs:	15	C
64029	- Other footwear:		
640291	-- Covering the ankle:		
64029110	--- Other footwear incorporating a protective metal toe-cap	15	C

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SAC Code	Description	Base Rate	Staging Category
64029190	--- Other	15	C
640299	-- Other		
64029910	- Other footwear incorporating a protective metal toe-cap	15	C
64029990	--- Other	15	C
6403	FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF LEATHER:		
64031	- Sports footwear:		
64031200	-- Ski-boots, cross-country ski footwear and snowboard boots	15	A
64031900	-- Other	15	A
64032000	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	MFN	E
64034000	- Other footwear incorporating a protective metal toe-cap	15	C
64035	- Other footwear with outer soles of leather:		
64035100	-- Covering the ankle:	MFN	E
64035900	-- Other	MFN	E
64039	-- Other footwear		
640391	-- Covering the ankle		
64039110	--- Footwear made on a base or platform of wood, without insole or protective metal toe cap.	MFN	E
64039190	--- Other	MFN	E
640399	-- Other		
64039910	--- Footwear made on a base or platform of wood, without insole or protective metal toe cap.	MFN	E
64039990	--- Other	MFN	E
6404	FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF TEXTILE MATERIALS:		
64041	- Footwear with outer soles of rubber or plastics:		
64041100	- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like:	15	A
640419	-- Other		
64041910	--- Shoe covers with a plastic sole	1	A
64041990	--- Other	15	C
64042000	- Footwear with outer soles of leather or composition leather	15	C
6405	OTHER FOOTWEAR:		
64051000	- With the uppers of leather or composition leather	15	C
64052000	- With the uppers of textile materials	15	C
64059000	- Other	15	C
6406	PARTS OF FOOTWEAR (INCLUDING UPPERS WHETHER OR NOT ATTACHED TO SOLES OTHER THAN OUTER SOLES); REMOVABLE IN-SOLES, HEEL CUSHIONS AND SIMILAR ARTICLES; GAITERS, LEGGINGS AND SIMILAR ARTICLES, AND PARTS THEREOF:		
640610	- Uppers and parts thereof, other than stiffeners and hard toe caps:		
64061010	-- Toe caps:	10	C
64061090	-- Other	10	C
64062000	- Outer soles and heels, of rubber or plastics:	6	C
64069	- Other		
640691	-- Of wood:		
64069110	--- Outer soles and heels:	6	C
64069120	--- Arch supports of birch, formed under pressure and by heat	1	A
64069190	--- Other	1	A
640699	-- Of other materials:		
64069910	--- Outer soles and heels, other than of rubber, plastics or wood:	6	C
64069920	--- Removable insoles, heel cushions and the like:	6	C
64069990	--- Other	6	C
65	HEADGEAR AND PARTS THEREOF		
65010000	HAT-FORMS, HAT BODIES AND HOODS OF FELT, NEITHER BLOCKED TO SHAPE NOR WITH MADE BRIMS; PLATEAUX AND MANCHONS (INCLUDING SLIT MANCHONS), OF FELT	6	A
65020000	HAT-SHAPES, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, NEITHER BLOCKED TO SHAPE, NOR WITH MADE BRIMS, NOR LINED, NOR TRIMMED	6	A

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SAC Code	Description	Base Rate	Staging Category
65040000	HATS AND OTHER HEADGEAR, PLAIED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED	15	B
6505	HATS AND OTHER HEADGEAR, KNITTED OR CROCHETED, OR MADE UP FROM LACE, FELT OR OTHER TEXTILE FABRIC, IN THE PIECE (BUT NOT IN STRIPS), WHETHER OR NOT LINED OR TRIMMED; HAIR-NETS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED:		
65051000	- Hair nets	15	A
650590	- Other		
65059010	Hats and headgear of fur felt made from hat forms and hat bodies of 65.01, for men or boys wheather or not trimmed	15	A
65059090	-- Other	15	A
6506	OTHER HEADGEAR, WHETHER OR NOT LINED OR TRIMMED:		
650610	- Safety headgear:		
65061010	-- Of plastics, whether or not reinforced with glass fibres or other materials:	15	C
65061090	-- Other	15	C
65069	- Other		
65069100	-- Of rubber or of plastics	15	C
650699	-- Of other materials:		
65069910	--- Of furskin	15	B
65069990	--- other	15	B
65070000	HEAD-BANDS, LININGS, COVERS, HAT FOUNDATIONS, HAT FRAMES, PEAKS AND CHINSTRAPS, FOR HEADGEAR	6	A
66	UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF		
6601	UMBRELLAS AND SUN UMBRELLAS (INCLUDING WALKING-STICK UMBRELLAS, GARDEN UMBRELLAS AND SIMILAR UMBRELLAS):		
66011000	- Garden or similar umbrellas	15	C
66019	- Other:		
66019100	-- Having a telescopic shaft:	15	C
66019900	-- Other	15	C
66020000	WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND THE LIKE	15	B
6603	PARTS, TRIMMINGS AND ACCESSORIES OF ARTICLES OF HEADING 66.01 OR 66.02:		
66032000	- Umbrella frames, including frames mounted on shafts (sticks):	6	B
66039000	- Other	6	B
67	PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR		
67010000	SKINS AND OTHER PARTS OF BIRDS WITH THEIR FEATHERS OR DOWN, FEATHERS, PARTS OF FEATHERS, DOWN AND ARTICLES THEREOF (OTHER THAN GOODS OF HEADING 05.05 AND WORKED QUILLS AND SCAPES)	15	B
6702	ARTIFICIAL FLOWERS, FOLIAGE AND FRUIT AND PARTS THEREOF; ARTICLES MADE OF ARTIFICIAL FLOWERS, FOLIAGE OR FRUIT:		
67021000	- Of plastics:	15	C
67029000	- Of other materials:	15	C
6703	HUMAN HAIR, DRESSED, THINNED, BLEACHED OR OTHERWISE WORKED; WOOL OR OTHER ANIMAL HAIR OR OTHER TEXTILE MATERIALS, PREPARED FOR USE IN MAKING WIGS OR THE LIKE		
67030010	Man-made textile materials, prepared for use in making dolls' hair	6	A
67030090	- Other	15	C
6704	WIGS, FALSE BEARDS, EYEBROWS AND EYELASHES, SWITCHES AND THE LIKE, OF HUMAN OR ANIMAL HAIR OR OF TEXTILE MATERIALS; ARTICLES OF HUMAN HAIR NOT ELSEWHERE SPECIFIED OR INCLUDED:		
67041	- Of synthetic textile materials:		
67041100	-- Complete wigs	15	C
67041900	-- Other	15	C

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SAC Code	Description	Base Rate	Staging Category
67042000	- Of hair	15	C
67049000	- Of other materials:	15	C
68	ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS		
68010000	SETTS, CURBSTONES AND FLAGSTONES, OF NATURAL STONE (EXCEPT SLATE)	15	C
6802	WORKED MONUMENTAL OR BUILDING STONE (EXCEPT SLATE) AND ARTICLES THEREOF, OTHER THAN GOODS OF HEADING 6801; MOSAIC CUBES AND THE LIKE, OF NATURAL STONE (INCLUDING SLATE), WHETHER OR NOT ON A BACKING; GRANULES		
68021000	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder:	15	C
68022	Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:		
68022100	-- Marble, travertine and alabaster:	15	C
68022300	-- Granite	15	C
680229	-- Other stone		
68022910	-- Other calcareous stone	15	C
68022990	-- - Other	15	C
68029	- Other		
68029100	-- Marble, travertine and alabaster:	15	C
68029200	-- Other calcareous stone	15	C
68029300	-- Granite	15	C
68029900	-- Other stone	15	C
68030000	WORKED SLATE AND ARTICLES OF SLATE OR OF AGGLOMERATED SLATE	6	B
6804	MILLSTONES, GRINDSTONES, GRINDING WHEELS AND THE LIKE, WITHOUT FRAMEWORKS, FOR GRINDING, SHARPENING, POLISHING, TRUEING OR CUTTING, HAND SHARPENING OR POLISHING STONES, AND PARTS THEREOF, OF NATURAL STONE, OF AGGLOMERATED NATURAL OR ARTIFICIAL ABRASIVES, OR OF CERAMICS		
68041000	- Millstones and grindstones for milling, grinding or pulping	1	A
68042	- Other millstones, grindstones, grinding wheels and the like:		
68042100	-- Of agglomerated synthetic or natural diamond	1	A
68042200	-- Of other agglomerated abrasives or of ceramics	1	A
68042300	-- Of natural stone:	1	A
68043000	-- - Hand sharpening or polishing stones	1	A
6805	NATURAL OR ARTIFICIAL ABRASIVE POWDER OR GRAIN, ON A BASE OF TEXTILE MATERIAL, OF PAPER, OF PAPERBOARD OR OF OTHER MATERIALS, WHETHER OR NOT CUT TO SHAPE OR SEWN OR OTHERWISE MADE UP:		
68051000	- On a base of woven textile fabric only	10	C
680520	- On a base of paper or paperboard only:		
68052010	-- Abrasive paper for wood and waterproof abrasive paper, other than discs	10	C
68052090	-- Other	10	C
68053000	- On a base of other materials:	6	A
6806	SLAG WOOL, ROCK WOOL AND SIMILAR MINERAL WOOLS; EXFOLIATED VERMICULITE, EXPANDED CLAYS, FOAMED SLAG AND SIMILAR EXPANDED MINERAL MATERIALS; MIXTURES AND ARTICLES OF HEAT-INSULATING, SOUNDINSULATING OR SOUND-ABSORBING MINERAL MATERIALS, OTHER THAN THOSE OF HEADING 6811 OR 6812 OR OF CHAPTER 69:		
68061000	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls:	1	A
68062000	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof):	1	A
68069000	- Other	1	A
6807	ARTICLES OF ASPHALT OR OF SIMILAR MATERIAL (FOR EXAMPLE, PETROLEUM BITUMEN OR COAL TAR PITCH):		
68071000	- In rolls	6	A
68079000	- Other:	6	A

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SAC Code	Description	Base Rate	Staging Category
68080000	PANELS, BOARDS, TILES, BLOCKS AND SIMILAR ARTICLES OF VEGETABLE FIBRE, OF STRAW OR OF SHAVINGS, CHIPS, PARTICLES, SAWDUST OR OTHER WASTE, OF WOOD, AGGLOMERATED WITH CEMENT, PLASTER OR OTHER MINERAL BINDERS	15	C
6809	ARTICLES OF PLASTER OR OF COMPOSITIONS BASED ON PLASTER:		
68091	- Boards, sheets, panels, tiles and similar articles, not ornamented:		
68091100	-- Faced or reinforced with paper or paperboard only	MFN	E
68091900	-- Other	MFN	E
68099000	- Other articles	MFN	E
6810	ARTICLES OF CEMENT, OF CONCRETE OR OF ARTIFICIAL STONE, WHETHER OR NOT REINFORCED:		
68101	- Tiles, flagstones, bricks and similar articles:		
68101100	-- Building blocks and bricks	15	C
68101900	-- Other:	15	C
68109	- Other articles:		
68109100	-- Prefabricated structural components for building or civil engineering	15	C
68109900	-- Other	15	C
6811	ARTICLES OF ASBESTOS-CEMENT, OF CELLULOSE FIBRECEMENT OR THE LIKE:		
681140	- Containing asbestos		
68114010	-- Corrugated sheets	15	C
68114020	-- Other sheets, panels, tiles and similar articles:	15	C
68114030	-- Tubes, pipes and tube or pipe fittings:	15	C
68114090	-- Other articles	15	C
68118	- Not containing asbestos		
68118100	-- Corrugated sheets	15	C
68118200	-- Other sheets, panels, tiles and similar articles:	MFN	E
68118300	-- Tubes, pipes and tube or pipe fittings:	15	C
68118900	-- Other articles	15	C
6812	FABRICATED ASBESTOS FIBRES; MIXTURES WITH A BASIS OF ASBESTOS OR WITH A BASIS OF ASBESTOS AND MAGNESIUM CARBONATE; ARTICLES OF SUCH MIXTURES OR OF ASBESTOS (FOR EXAMPLE, THREAD, WOVEN FABRIC, CLOTHING, HEADGEAR, FOOTWEAR, GASKETS), WHETHER OR NOT REINFORCED, OTHER THAN GOODS OF HEADING 68.11 OR 68.13:		
681280	- Of crocidolite		
68128010	- Clothing, clothing accessories, footwear and headgear	6	A
68128020	- Paper, millboard and felt	1	A
68128030	-- Compressed crocidolite fibre jointing, in elastic sheets or rolls	1	A
6812809	-- Other		
68128091	--- Fabricated crocidolite fibres; mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate	1	A
68128092	-- Yarn and thread	1	A
68128093	-- Cord and string, whether or not plaited	1	A
68128094	-- Fabrics, whether or not knitted or crocheted	6	C
68128099	-- Other	6	C
68129	- Other		
68129100	- Clothing, clothing accessories, footwear and headgear	6	A
68129200	-- Paper, millboard and felt	1	A
68129300	-- Compressed asbestos fibre jointing, in sheets or rolls	1	A
681299	-- Other:		
68129910	--- Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	1	A
68129920	--- Yarn and thread	1	A
68129930	--- Cord and string, whether or not plaited	1	A
68129940	--- Fabrics, whether or not knitted or crocheted	6	C
68129990	--- Other	6	C
6813	FRICITION MATERIAL AND ARTICLES THEREOF (FOR EXAMPLE, SHEETS, ROLLS, STRIPS, SEGMENTS, DISCS, WASHERS, PADS), NOT MOUNTED, FOR BRAKES, FOR CLUTCHES OR THE LIKE, WITH A BASIS OF ASBESTOS, OF OTHER MINERAL SUBSTANCES OR OF CELLULOSE, WHETHER OR NOT COMBINED WITH TEXTILE OR OTHER MATERIALS:		
681320	- Containing asbestos		

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SAC Code	Description	Base Rate	Staging Category
68132010	-- Brake linings and pads:	1	A
68132090	- - Other	1	A
68138	- Not containing asbestos		
68138100	-- Brake linings and pads:	1	A
68138900	- - Other	1	A
6814	WORKED MICA AND ARTICLES OF MICA, INCLUDING AGGLOMERATED OR RECONSTITUTED MICA, WHETHER OR NOT ON A SUPPORT OF PAPER, PAPERBOARD OR OTHER MATERIALS:		
68141000	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	6	A
68149000	- Other	6	A
6815	ARTICLES OF STONE OR OF OTHER MINERAL SUBSTANCES (INCLUDING CARBON FIBRES, ARTICLES OF CARBON FIBRES AND ARTICLES OF PEAT), NOT ELSEWHERE SPECIFIED OR INCLUDED:		
68151000	- Non-electrical articles of graphite or other carbon	1	A
68152000	- Articles of peat	1	A
68159	- Other articles:		
68159100	- - Containing magnesite, dolomite or chromite	1	A
68159900	- - Other	1	A
69	CERAMIC PRODUCTS		
69010000	BRICKS, BLOCKS, TILES AND OTHER CERAMIC GOODS OF SILICEOUS FOSSIL MEALS (FOR EXAMPLE, KIESELGUHR, TRIPOLITE OR DIATOMITE) OR OF SIMILAR SILICEOUS EARTHS	1	A
6902	REFRACTORY BRICKS, BLOCKS, TILES AND SIMILAR REFRACTORY CERAMIC CONSTRUCTIONAL GOODS, OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS OR SIMILAR SILICEOUS EARTHS:		
69021000	- Containing by weight, singly or together, more than 50% of the elements Mg (magnesium), Ca (Calcium) or Cr (Chromium), expressed as MgO (magnesium oxide), CaO (calcium oxide) or Cr2O3 (chromic oxide)	1	A
69022000	- Containing by weight more than 50% of alumina (Al2O3), of silica (SiO2) or of a mixture or compound of these products	1	A
69029000	- Other	1	A
6903	OTHER REFRACTORY CERAMIC GOODS (FOR EXAMPLE, RETORTS, CRUCIBLES, MUFFLES, NOZZLES, PLUGS, SUPPORTS, CUPELS, TUBES, PIPES, SHEATHS AND RODS), OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS:		
69031000	- Containing by weight more than 50% of graphite or other carbon or of a mixture of these products	1	A
69032000	- Containing by weight more than 50% of alumina (Al2O3), of silica (SiO2) or of a mixture or compound of these products	1	A
69039000	- Other	1	A
6904	CERAMIC BUILDING BRICKS, FLOORING BLOCKS, SUPPORT OR FILLER TILES AND THE LIKE:		
69041000	- Building bricks:	15	C
69049000	- Other	15	C
6905	ROOFING TILES, CHIMNEY-POTS, COWLS, CHIMNEYLINERS, ARCHITECTURAL ORNAMENTS AND OTHER CERAMIC CONSTRUCTIONAL GOODS:		
69051000	- Roofing tiles:.	15	C
69059000	- Other	15	C
69060000	CERAMIC PIPES, CONDUITS, GUTTERING AND PIPE FITTINGS:	15	C
6907	UNGLAZED CERAMIC FLAGS AND PAVING, HEARTH OR WALL TILES; UNGLAZED CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING:		
69071000	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	15	C
69079000	- Other	15	C

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SAC Code	Description	Base Rate	Staging Category
6908	GLAZED CERAMIC FLAGS AND PAVING, HEARTH OR WALL TILES; GLAZED CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING:		
69081000	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	15	C
69089000	- Other	15	C
6909	CERAMIC WARES FOR LABORATORY, CHEMICAL OR OTHER TECHNICAL USES; CERAMIC TROUGHS, TUBS AND SIMILAR RECEPTACLES OF A KIND USED IN AGRICULTURE; CERAMIC POTS, JARS AND SIMILAR ARTICLES OF A KIND USED FOR THE CONVEYANCE OR PACKING OF GOODS:		
69091	- Ceramic wares for laboratory, chemical or other technical uses:		
69091100	- - Of porcelain or china	1	A
69091200	- - Articles having a hardness equivalent to 9 or more on the Mohs scale	1	A
69091900	- - Other	1	A
69099000	- Other	6	B
6910	CERAMIC SINKS, WASH BASINS, WASH BASIN PEDESTALS, BATHS, BIDETS, WATER CLOSET PANS, FLUSHING CISTERNS, URINALS AND SIMILAR SANITARY FIXTURES:		
69101000	- Of porcelain or china:	MFN	E
69109000	- Other:	MFN	E
6911	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PORCELAIN OR CHINA:		
69111000	- Tableware and kitchenware	15	C
69119000	- Other	15	C
6912	CERAMIC TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OTHER THAN OF PORCELAIN OR CHINA		
69120010	- Tableware and kitchenware of earthenware	15	C
69120090	- Other	15	C
6913	STATUETTES AND OTHER ORNAMENTAL CERAMIC ARTICLES:		
69131000	- Of porcelain or china	15	C
69139000	- Other	15	C
6914	OTHER CERAMIC ARTICLES:		
69141000	- Of porcelain or china	15	C
69149000	- Other	15	C
70	GLASS AND GLASSWARE		
70010000	CULLET AND OTHER WASTE AND SCRAP OF GLASS; GLASS IN THE MASS	1	A
7002	GLASS IN BALLS (OTHER THAN MICROSPHERES OF HEADING 7018), RODS OR TUBES, UNWORKED:		
70021000	- Balls	1	A
70022000	- Rods	1	A
70023	- Tubes and pipes:		
70023100	- - Of quartz or other fused silica	1	A
70023200	- - Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	1	A
70023900	- - Other	1	A
7003	CAST GLASS AND ROLLED GLASS, IN SHEETS OR PROFILES, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED:		
70031	- - Non-wired sheets:		
70031200	- - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	1	A
70031900	- - Other	1	A
70032000	- Wired sheets	1	A
70033000	- Profiles	1	A
7004	DRAWN GLASS AND BLOWN GLASS, IN SHEETS, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NONREFLECTING LAYER, BUT NOT OTHERWISE WORKED:		
70042000	- Glass, coloured throughout the mass, opacified, flashed or having an absorbent, reflecting or non-reflecting layer	1	A

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SAC Code	Description	Base Rate	Staging Category
70049000	- Other glass	1	A
7005	FLOAT GLASS AND SURFACE GROUND OR POLISHED GLASS, IN SHEETS, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED:		
70051000	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer	1	A
70052	- Other non-wired glass:		
70052100	-- Coloured throughout the mass, opacified, flashed or merely surface ground	1	A
700529	-- Other		
70052910	--- Float glass	1	A
70052990	--- Other	1	A
70053000	- Wired glass	1	A
70060000	GLASS OF HEADING 70.03, 70.04 OR 70.05, BENT, EDGE-WORKED, ENGRAVED, DRILLED, ENAMELLED OR OTHERWISE WORKED, BUT NOT FRAMED OR FITTED WITH OTHER MATERIALS:	MFN	E
7007	SAFETY GLASS, CONSISTING OF TOUGHENED (TEMPERED) OR LAMINATED GLASS:		
70071	- Toughened (tempered) safety glass:		
700711	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:		
70071110	--- Flat:	6	C
70071190	--- Other	6	C
70071900	-- Other	10	C
70072	- Plywood glass:		
700721	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:		
70072110	--- Flat:	6	C
70072190	--- Other	6	C
70072900	-- Other	6	C
70080000	MULTIPLE-WALLED INSULATING UNITS OF GLASS	MFN	E
7009	GLASS MIRRORS, WHETHER OR NOT FRAMED, INCLUDING REAR-VIEW MIRRORS:		
70091000	- Rear-view mirrors for vehicles:	1	A
70099	- Other		
70099100	-- Unframed	6	C
70099200	-- Framed	15	C
7010	CARBOYS, BOTTLES, FLASKS, JARS, POTS, PHIALS, AMPOULES AND OTHER CONTAINERS, OF GLASS, OF A KIND USED FOR THE CONVEYANCE OR PACKING OF GOODS; PRESERVING JARS OF GLASS; STOPPERS, LIDS AND OTHER CLOSURES, OF GLASS:		
70101000	- Ampoules:	1	A
70102000	- Stoppers, lids, caps, and other closures	1	A
701090	- Other		
7010901	-- Of a capacity exceeding 1 litre		
70109011	--- Less than 4 litres	MFN	E
70109019	--- Other	MFN	E
7010902	-- Of capacity exceeding 0.33 litre but not exceeding 1 litre		
70109021	--- Tubular containers, amber-coloured, with an opening not exceeding 32 mm, of a kind used for medicaments	MFN	E
70109029	--- Other	MFN	E
7010903	-- Of a capacity exceeding 0.15 litre but not exceeding 0.33 litre		
70109031	--- Of a capacity not exceeding 180 ml, with an opening not exceeding 15 mm, other than tubular:	MFN	E
70109032	--- Tubular containers, amber-coloured, with an opening not exceeding 32 mm, of a kind used for medicaments	MFN	E
70109039	--- Other	MFN	E
7010904	-- Of a capacity not exceeding 0.15 litre:		
70109041	--- Of a capacity of 12 ml or more, with an opening not exceeding 15 mm, other than tubular:	MFN	E
70109042	--- With an opening of 22 mm or more:	MFN	E
70109043	--- Borosilicate flasks	1	A
70109049	--- Other	MFN	E

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SAC Code	Description	Base Rate	Staging Category
7011	GLASS ENVELOPES (INCLUDING BULBS AND TUBES), OPEN, AND GLASS PARTS THEREOF, WITHOUT FITTINGS, FOR ELECTRIC LAMPS, CATHODE-RAY TUBES OR THE LIKE:		
70111000	- For electric lighting	1	A
70112000	- For cathode-ray tubes	1	A
70119000	- Other	1	A
7013	GLASSWARE OF A KIND USED FOR TABLE, KITCHEN, TOILET, OFFICE, INDOOR DECORATION OR SIMILAR PURPOSES (OTHER THAN THAT OF HEADING 70.10 OR 70.18):		
70131000	- Articles of glass-ceramics	MFN	E
70132	- Drinking glasses, other than of glass-ceramics:		
70132200	- - Of lead crystal:	MFN	E
70132800	- - Other	MFN	E
70133	- Other drinking glasses, other than of glass-ceramics:		
70133300	- - Of lead crystal:	MFN	E
70133700	-Other	MFN	E
70134	Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics:		
70134100	- - Of lead crystal:	MFN	E
70134200	- - Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	MFN	E
70134900	- - Other	MFN	E
70139	- - Other articles		
70139100	- - Of lead crystal:	MFN	E
70139900	- - Other	MFN	E
7014	SIGNALLING GLASSWARE AND OPTICAL ELEMENTS OF GLASS (OTHER THAN THOSE OF HEADING 70.15), NOT OPTICALLY WORKED:		
70140010	- Signalling glassware	1	A
70140020	- Optical elements	1	A
7015	CLOCK OR WATCH GLASSES AND SIMILAR GLASSES, GLASSES FOR NON-CORRECTIVE OR CORRECTIVE SPECTACLES, CURVED, BENT, HOLLOWED OR THE LIKE, NOT OPTICALLY WORKED; HOLLOW GLASS SPHERES AND THEIR SEGMENTS, FOR THE MANUFACTURE OF SUCH GLASSES:		
70151000	- Glasses for corrective spectacles	1	A
70159000	- Other	1	A
7016	PAVING BLOCKS, SLABS, BRICKS, SQUARES, TILES AND OTHER ARTICLES OF PRESSED OR MOULDED GLASS, WHETHER OR NOT WIRED, OF A KIND USED FOR BUILDING OR CONSTRUCTION PURPOSES; GLASS CUBES AND OTHER GLASS SMALLWARES, WHETHER OR NOT ON A BACKING, FOR MOSAICS OR SIMILAR DECORATIVE PURPOSES; LEADED LIGHTS AND THE LIKE; MULTICELLULAR OR FOAM GLASS IN BLOCKS, PANELS, PLATES, SHELLS OR SIMILAR FORMS:		
70161000	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	10	C
70169000	- Other	10	C
7017	LABORATORY, HYGIENIC OR PHARMACEUTICAL GLASSWARE, WHETHER OR NOT GRADUATED OR CALIBRATED:		
70171000	- Of quartz or other fused silica:	1	A
70172000	- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C:	1	A
70179000	- Other	1	A
7018	GLASS BEADS, IMITATION PEARLS, IMITATION PRECIOUS OR SEMI-PRECIOUS STONES AND SIMILAR GLASS SMALLWARES, AND ARTICLES THEREOF OTHER THAN IMITATION JEWELLERY; GLASS EYES OTHER THAN PROSTHETIC ARTICLES; STATUETTES AND OTHER ORNAMENTS OF LAMP-WORKED GLASS, OTHER THAN IMITATION JEWELLERY; GLASS MICROSPHERES NOT EXCEEDING 1 MM IN DIAMETER:		
70181000	Glass beads, imitation pearls, imitation precious or semi- precious stones and similar glass smallwares	15	C
70182000	- Glass microspheres not exceeding 1 mm in diameter	1	A
70189000	- Other	15	C

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SAC Code	Description	Base Rate	Staging Category
7019	GLASS FIBRES (INCLUDING GLASS WOOL) AND ARTICLES THEREOF (FOR EXAMPLE, YARN, WOVEN FABRICS):		
70191	- Slivers, rovings, yarn and chopped strands:		
70191100	- - Chopped strands of a length of not more than 50 mm	1	A
70191200	- - Rovings	1	A
70191900	- - Other	1	A
70193	- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:		
70193100	- - Mats	1	A
70193200	- - Thin sheets (voiles)	1	A
70193900	- - Other	1	A
70194000	- Woven fabrics of rovings	1	A
70195	- Other woven fabrics:		
70195100	- - Of a width not exceeding 30 cm	1	A
70195200	- - Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex	1	A
70195900	- -Other	1	A
70199000	- Other	1	A
7020	OTHER ARTICLES OF GLASS:		
70200010	- Glass inners for vacuum flasks or for other vacuum vessels	1	A
70200090	- Other	MFN	E
71	NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN		
7101	PEARLS, NATURAL OR CULTURED, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET; PEARLS, NATURAL OR CULTURED, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT:		
71011000	- Natural pearls	10	A
71012	- Cultured pearls:		
71012100	- - Raw	10	A
71012200	- - Worked	10	A
7102	DIAMONDS, WHETHER OR NOT WORKED, BUT NOT MOUNTED OR SET:		
71021000	- Unsorted	6	A
71022	- Industrial:		
71022100	- - Unworked or simply sawn, cleaved or bruted	1	A
71022900	- - Other	1	A
71023	- Non-industrial:		
71023100	- - Unworked or simply sawn, cleaved or bruted	6	A
71023900	- - Other	6	A
7103	PRECIOUS STONES (OTHER THAN DIAMONDS) AND SEMIPRECIOUS STONES, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET; UNGRADED PRECIOUS STONES (OTHER THAN DIAMONDS) AND SEMIPRECIOUS STONES, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT:		
71031000	- Unworked or simply sawn or roughly shaped	6	A
71039	- Otherwise worked:		
71039100	- - Rubies, sapphires and emeralds	6	A
71039900	- - Other	6	A
7104	SYNTHETIC OR RECONSTRUCTED PRECIOUS OR SEMIPRECIOUS STONES, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET; UNGRADED SYNTHETIC OR RECONSTRUCTED PRECIOUS OR SEMI-PRECIOUS STONES, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT:		
71041000	- Piezo-electric quartz	10	A
71042000	- Other, unworked or simply sawn or roughly shaped	10	A
71049000	- Other	10	A
7105	DUST AND POWDER OF NATURAL OR SYNTHETIC PRECIOUS OR SEMI-PRECIOUS STONES:		
71051000	- Of diamonds	6	A
71059000	- Other	6	A
7106	SILVER (INCLUDING SILVER PLATED WITH GOLD OR PLATINUM), UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM:		
71061000	- Powder	10	A

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SAC Code	Description	Base Rate	Staging Category
71069	- Other		
71069100	- - Unwrought:	10	A
710692	- - Semi-manufactured		
71069210	- - - Wire, bars and rods, containing stripping agents or additives (silver solder)	6	A
71069290	- - - Other	10	A
71070000	BASE METALS CLAD WITH SILVER, NOT FURTHER WORKED THAN UNWROUGHT OR SEMI-MANUFACTURED	10	A
7108	GOLD (INCLUDING GOLD PLATED WITH PLATINUM) UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM:		
71081	- Non-monetary:		
71081100	- - Powder	6	A
71081200	- - Other unwrought forms	6	A
71081300	- - Other semi-manufactured forms	6	A
71082000	- Monetary	6	A
71090000	BASE METALS OR SILVER CLAD WITH GOLD, NOT FURTHER WORKED THAN UNWROUGHT OR SEMI-MANUFACTURED	10	A
7110	PLATINUM, UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM:		
71101	- Platinum:		
71101100	- - unwrought or powdered	1	A
71101900	- - Other	1	A
71102	- Palladium:		
71102100	- - Unwrought or powdered	1	A
71102900	- - Other	1	A
71103	- Rhodium:		
71103100	- - Unwrought or powdered	1	A
71103900	- - Other	1	A
71104	- Iridium, osmium and ruthenium:		
71104100	- - unwrought or powdered	1	A
71104900	- - Other	1	A
71110000	BASE METALS, SILVER OR GOLD, CLAD WITH PLATINUM, NOT FURTHER WORKED THAN UNWROUGHT OR SEMI-MANUFACTURED	10	A
7112	WASTE AND SCRAP OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL; OTHER WASTE AND SCRAP CONTAINING PRECIOUS METAL OR PRECIOUS METAL COMPOUNDS, OF A KIND USED PRINCIPALLY FOR THE RECOVERY OF PRECIOUS METAL:		
71123000	- Ash containing precious metal or precious metal compounds	1	A
71129	- Other		
71129100	- - Of gold, including metal clad with gold but excluding sweepings containing other precious metals	1	A
71129200	- - Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	1	A
71129900	- - Other	1	A
7113	ARTICLES OF JEWELLERY AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL:		
71131	- Of precious metal whether or not plated or clad with precious metal:		
71131100	- - Of silver whether or not plated or clad with other precious metal:	15	A
71131900	- - Of precious metal whether or not plated or clad with precious metal:	15	A
71132000	- Of base metal clad with precious metal:	15	A
7114	ARTICLES OF GOLDSMITHS' OR SILVERSMITHS' WARES AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL:		
71141	- Of precious metal whether or not plated or clad with precious metal:		
71141100	- Of silver whether or not plated or clad with other precious metal:	15	A
71141900	- - Of precious metal whether or not plated or clad with precious metal	15	A
71142000	- Of base metal clad with precious metal	15	A
7115	OTHER ARTICLES OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL:		
71151000	- Catalysts in the form of wire cloth or grill, of platinum	1	A
71159000	- Other	15	A
7116	ARTICLES OF NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES (NATURAL, SYNTHETIC OR RECONSTRUCTED):		

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SAC Code	Description	Base Rate	Staging Category
71161000	- Of natural or cultured pearls	15	A
71162000	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	15	A
7117	IMITATION JEWELLERY:		
71171	- Of base metal, whether or not plated with precious metal:		
71171100	- - Cuff links and studs:	15	A
71171900	- - - Other	15	A
71179000	- Other	15	A
7118	COIN:		
71181000	- Coin (other than gold coin), not being legal tender	6	A
71189000	- Others	6	A
72	IRON AND STEEL		
7201	PIG IRON OR CAST IRON AND SPIEGELEISEN, IN PIGS, BLOCKS OR OTHER PRIMARY FORMS		
72011000	- Non-alloy pig iron containing by weight or less of phosphorus	1	A
72012000	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	1	A
72015000	- Alloy pig iron; spiegeleisen	1	A
7202	FERRO-ALLOYS		
72021	- Ferro-manganese:		
72021100	- - Containing by weight more than 2% of carbon	1	A
72021900	- - Other	1	A
72022	- Ferro-silicon:		
72022100	- - Containing by weight more than 55% of silicon	1	A
72022900	- - Other	1	A
72023000	- Ferro-silico-manganese	1	A
72024	- Ferro-chromium:		
72024100	- - Containing by weight more than 4% of carbon	1	A
72024900	- - Other	1	A
72025000	- Ferro-silico-chromium	1	A
72026000	- Ferro-nickel	1	A
72027000	- Ferro-molybdenum	1	A
72028000	- Ferro-tungsten and ferro-silico-tungsten	1	A
72029	- Other:		
72029100	- - Ferro-titanium and ferro-silico- titanium	1	A
72029200	- - Ferro-vanadium	1	A
72029300	- - Ferro-niobium	1	A
72029900	- - Other	1	A
7203	FERROUS PRODUCTS OBTAINED BY DIRECT REDUCTION OF IRON ORE AND OTHER SPONGY FERROUS PRODUCTS, IN LUMPS, PELLETS OR SIMILAR FORMS; IRON HAVING A MINIMUM PURITY BY WEIGHT OF 99.94%, IN LUMPS, PELLETS OR SIMILAR FORMS		
72031000	- Ferrous products obtained by direct reduction of iron ore	1	A
72039000	- Other	1	A
7204	FERROUS WASTE AND SCRAP OF CAST IRON, IRON OR STEEL , SCRAP INGOTS OF IRON OR STEEL		
72041000	- Waste and scrap of cast iron	1	A
72042	- Waste and scrap of alloy steel:		
72042100	- - Of stainless steel	1	A
72042900	- - Other	1	A
72043000	- Waste and scrap of tinned iron or steel	1	A
72044	- Other waste and scrap		
72044100	- - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	1	A
72044900	- - Other	1	A
72045000	- Scrap ingots	1	A
7205	GRANULES AND POWDERS, OF CAST IRON, SPIEGELEISEN, IRON OR STEEL		
72051000	- Granules	1	A
72052	- Powders:		
72052100	- - Of alloy steel:	1	A
72052900	- - Other	1	A
7206	IRON AND NON-ALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS, EXCLUDING IRON OF HEADING 7203		
72061000	- Ingots	1	A
72069000	- Other	1	A
7207	SEMI-FINISHED PRODUCTS OF IRON OR NON-ALLOY STEEL		
72071	- Containing less than 0.25% by weight of carbon:		
72071100	- - Of rectangular or square cross-section, the width measuring less than twice the thickness	1	A
72071200	- - Other, of rectangular crosssection	1	A
72071900	- - Other	1	A

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SAC Code	Description	Base Rate	Staging Category
72072000	- Containing 0.25% or more by weight of carbon	1	A
7208	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, HOT-ROLLED, NOT CLAD, PLATED OR COATED		
72081000	- In coils, not further worked than hot-rolled, with patterns in relief	1	A
72082	- Other, in coils, not further worked than hot-rolled, pickled:		
72082500	-- Of a thickness of 4.75 mm or more	1	A
72082600	-- Of a thickness of 3 mm or more but less than 4.75 mm	1	A
72082700	-- Of a thickness of less than 3 mm	1	A
72083	- Other, in coils, not further worked than hot-rolled:		
72083600	-- Of a thickness exceeding 10 mm	1	A
72083700	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	1	A
72083800	-- Of a thickness of 3 mm or more but less than 4.75 mm	1	A
72083900	-- Of a thickness of less than 3 mm	1	A
72084000	- Not in coils, not further worked than hot-rolled, with patterns in relief	1	A
72085	- Other, not in coils, not further worked than hotrolled:		
72085100	-- Of a thickness exceeding 10 mm	1	A
72085200	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	1	A
72085300	-- Of a thickness of 3 mm or more but less than 4.75 mm	1	A
720854	-- Of a thickness of less than 3 mm:		
72085410	--- Of a width not exceeding 990 mm, containing by weight 0.42% or more of carbon and 0.60% or more of manganese	1	A
72085490	--- Other	1	A
72089000	- Other	1	A
7209	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, COLD-ROLLED (COLDREDUCED), NOT CLAD, PLATED OR COATED		
72091	- In coils, not further worked than cold-rolled (coldreduced):		
72091500	-- Of a thickness of 3 mm or more	1	A
72091600	-- Of a thickness exceeding 1 mm but less than 3 mm	1	A
72091700	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	1	A
72091800	-- Of a thickness of less than 0.5 mm	1	A
72092	- Not in coils, not further worked than cold-rolled (coldreduced):		
72092500	-- Of a thickness of 3 mm or more	1	A
72092600	-- Of a thickness exceeding 1 mm but less than 3 mm	1	A
72092700	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	1	A
72092800	-- Of a thickness of less than 0.5 mm	1	A
72099000	- Other	1	A
7210	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, CLAD, PLATED OR COATED		
72101	- Of tin		
72101100	-- Of a thickness of 0.5 mm or more	1	A
72101200	-- Of a thickness of less than 0.5 mm	1	A
72102000	- Plated or coated with lead, including terne-plate	1	A
72103000	- Electrolytically plated or coated with zinc	1	A
72104	- Otherwise plated or coated with zinc:		
721041	-- Corrugated:		
72104110	--- Of a thickness of 0.16 mm but not more than 2 mm	MFN	E
72104190	--- Other	MFN	E
721049	-- Other:		
72104910	--- Of a thickness of 0.16 mm but not more than 2 mm	MFN	E
72104990	--- Other	1	A
72105000	- Plated or coated with chromium oxides or with chromium and chromium oxides	1	A
72106	- Plated or coated with aluminium:		
721061	-- Plated or coated with aluminium-zinc alloys:		
7210611	--- Of a thickness of 0.16 mm but not more than 2 mm		
72106110	--- Of a thickness of 0.16 mm but not more than 2 mm	MFN	E
72106190	--- Other	1	A
721069	-- Other:		
72106910	--- Of a thickness of 0.16 mm but not more than 2 mm	MFN	E
72106990	--- Other	1	A
721070	- Painted, varnished or coated with plastics:		
72107010	-- Enamelled, of a thickness of 0.16 mm or more but not more than 1.55 mm	MFN	E
72107020	-- Varnished with epoxyphenolic resins, smooth	MFN	E
72107090	-- Other	1	A
72109000	- Other	1	A
7211	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, NOT CLAD, PLATED OR COATED		
72111	- Not further worked than hot-rolled:		

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72111300	-- Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	1	A
721114	-- Other, of a thickness of 4.75 mm or more:		
72111410	--- Containing by weight 0.42% or more of carbon and 0.60% or more of manganese	1	A
72111490	--- Other	1	A
721119	-- Other:		
72111910	--- In coils, containing by weight 0.42% or more of carbon and 0.60% or more of manganese	1	A
72111990	--- Other	1	A
72112	- Not further worked than cold-rolled (cold-reduced):		
72112300	-- Containing less than 0.25% by weight of carbon	1	A
72112900	-- Other	1	A
72119000	- Other	1	A
7212	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM, CLAD, PLATED OR COATED		
72121000	- Plated or coated with tin	1	A
72122000	- Electrolytically plated or coated with zinc	1	A
721230	- Otherwise plated or coated with zinc:		
72123010	-- Of a thickness of 0.16 mm but not more than 1.55 mm	MFN	E
72123090	-- Other	1	A
721240	- Painted, varnished or coated with plastics:		
72124010	-- Of a thickness of 0.16 mm or more but not exceeding 1.55 mm	MFN	E
72124090	-- Other	1	A
72125000	- Otherwise plated or coated	1	A
72126000	- Clad	1	A
7213	WIRE OF IRON OR NON-ALLOY STEEL		
72131000	- Containing notches, strands, grooves or ruggedness, produced during the rolling process	15	C
72132000	- Other, of free-cutting steel	1	A
72139	- Other:		
721391	-- Of circular cross-section measuring less than 14 mm in diameter:		
72139110	--- Containing 0.6% or more by weight of carbon	10	C
72139120	--- Containing less than 0.6% by weight of carbon	1	A
721399	-- Other:		
72139910	--- Containing 0.6% or more by weight of carbon	10	C
72139920	--- Containing less than 0.6% by weight of carbon	1	A
7214	OTHER BARS AND RODS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN FORGED, HOT-ROLLED, HOTDRAWN OR HOT-EXTRUDED, BUT INCLUDING THOSE TWISTED AFTER ROLLING		
72141000	- Forged	10	C
72142000	- Containing indentations, strands, grooves or ribs, produced during the rolling process or twisted after rolling	MFN	E
72143000	- Other, of free-cutting steel	6	C
72149	- Other:		
721491	-- Of rectangular cross-section:		
72149110	--- Containing by weight 0.6% or more of carbon, the greatest cross-sectional dimension of which exceeds 13 mm	15	C
72149190	--- Other	6	C
721499	-- Other:		
72149910	--- Of square cross-section, the greatest cross-sectional dimension of which exceeds 13 mm, containing 0.6% or more by weight of carbon	15	C
72149920	--- Of a cross-section other than rectangular or square, the greatest cross-sectional dimension of which is 5.5 mm or more but not more than 45 mm	15	C
72149990	--- Other	6	C
7215	OTHER BARS AND RODS OF IRON OR NON-ALLOY STEEL		
72151000	- Of free-cutting steel, not further worked than coldformed or cold-finished	1	A
72155000	- Other bars and rods, not further worked than coldformed or cold-finished	1	A
72159000	- Other	1	A
7216	SECTIONS OF IRON OR NONALLOY STEEL		
721610	- U, I or H sections, not further worked than hotrolled, hot- drawn or extruded, of a height of less than 80 mm:		
72161010	-- U sections of a thickness of 1.8 mm or more but not more than 6.4 mm and a height exceeding 12 mm	MFN	E
7216109	--- Other:		
72161091	---- I sections of a height not exceeding 50 mm	MFN	E
72161092	---- H sections of a height not exceeding 50 mm	MFN	E
72161099	---- Other	MFN	E

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SAC Code	Description	Base Rate	Staging Category
72162	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded of a height of less than 80 mm:		
721621	-- L sections:		
72162110	--- Of a thickness of 1.8 mm or more but not more than 6.4 mm and a height exceeding 12 mm	MFN	E
72162190	--- Other	MFN	E
721622	-- T sections:		
72162210	--- Of a height not exceeding 50 mm	15	C
72162290	--- Other	6	C
72163	- U, I or H sections, not further worked than hotrolled, hot- drawn or extruded of a height of 80 mm or more:		
721631	-- U sections:		
72163110	--- Of a thickness of 1.8 mm or more but not exceeding 6.4 mm	MFN	E
72163190	--- Other	MFN	E
72163200	-- I sections	MFN	E
72163300	-- H sections	6	C
72164000	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more	6	C
72165000	- Other sections, not further worked than hot-rolled, hot-drawn or extruded	6	C
72166	- Sections not further worked than cold-formed or cold-finished:		
72166100	-- Obtained from flat-rolled products	MFN	E
72166900	-- Other	15	C
72169	- Other:		
72169100	-- Obtained, cold-formed or cold-finished, from flatrolled products	MFN	E
72169900	-- Other	6	C
7217	WIRE OF IRON OR NON-ALLOY STEEL		
721710	- Not plated or coated, whether or not polished:		
72171010	-- Containing less than 0.25% by weight of carbon	MFN	E
72171020	-- Containing 0.25% or more but less than 0.6% by weight of carbon	1	A
7217103	-- Containing 0.6% or more by weight of carbon:		
72171031	--- Pre-stressed	1	A
72171039	--- Other	MFN	E
721720	- Plated or coated with zinc:		
7217201	-- Containing less than 0.25% by weight of carbon:		
72172011	--- Of circular crosssection of a diameter of 0.22 mm or more but not more than 0.24 mm, lated or coated with zinc	1	A
72172019	--- Other	MFN	E
72172020	-- Containing 0.25% or more but less than 0.6% by weight of carbon	1	A
7217203	-- Containing 0.6% or more by weight of carbon:		
72172031	--- Of circular cross-section of a diameter of 0.8 mm or more but not more than 5.15 mm	MFN	E
72172032	--- Of rectangular crosssection, of a thickness of 0.35 mm or more but not more than 0.7 mm and a width of 0.5 mm or more but not more than 3 mm	MFN	E
72172039	--- Other	MFN	E
721730	- Plated or coated with other base metals:		
72173010	-- Containing less than 0.25% by weight of carbon	6	C
72173020	-- Containing 0.25% or more but less than 0.6% by weight of carbon	6	C
7217303	-- Containing 0.6% or more by weight of carbon:		
72173031	--- Plated or coated with copper	1	A
72173039	--- Other	6	C
72179000	- Other	6	C
7218	STAINLESS STEEL IN INGOTS OR OTHER PRIMARY FORMS; SEMI-FINISHED PRODUCTS OF STAINLESS STEEL		
72181000	- Ingots or other primary forms	1	A
72189	- Other		
72189100	-- Of rectangular cross-section	1	A
72189900	-- Other	1	A
7219	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE		
72191	- Not further worked than hot-rolled, in coils:		
72191100	-- Of a thickness exceeding 10 mm	1	A
72191200	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	1	A
72191300	-- Of a thickness of 3 mm or more but less than 4.75 mm	1	A
72191400	-- Of a thickness of less than 3 mm	1	A
72192	- Not further worked than hot-rolled, not in coils:		
72192100	-- Of a thickness exceeding 10 mm	1	A
72192200	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	1	A
72192300	-- Of a thickness of 3 mm or more but less than 4.75 mm	1	A
72192400	-- Of a thickness of less than 3 mm	1	A

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SAC Code	Description	Base Rate	Staging Category
72193	- Not further worked than cold-rolled (coldreduced):		
72193100	- - Of a thickness of 4.75 mm or more	1	A
72193200	- - Of a thickness of 3 mm or more but less than 4.75 mm	1	A
72193300	- - Of a thickness exceeding 1 mm but less than 3 mm	1	A
72193400	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	1	A
72193500	- - Of a thickness of less than 0.5 mm	1	A
72199000	- Other	1	A
7220	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF LESS THAN 600 MM		
72201	- Not further worked than hot-rolled:		
72201100	- - Of a thickness of 4.75 mm or more	1	A
72201200	- - Of a thickness of less than 4.75 mm	1	A
72202000	- Not further worked than cold-rolled (cold-reduced)	1	A
72209000	- Other	1	A
72210000	WIRE OF STAINLESS STEEL	1	A
7222	BARS AND SECTIONS OF STAINLESS STEEL		
72221	- Bars not further worked than hot-rolled or hot-drawn or extruded:		
72221100	- - Of circular cross-section	1	A
72221900	- - Other	1	A
72222000	- Bars not further worked than coldformed or cold-finished	1	A
72223000	- Other bars	1	A
72224000	- Sections	1	A
72230000	WIRE OF STAINLESS STEEL	1	A
7224	OTHER ALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS; SEMI-FINISHED PRODUCTS OF OTHER ALLOY STEEL		
72241000	- Ingots or other primary forms	1	A
72249000	- Other	1	A
7225	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE		
72251	- Of silicon-electrical steel (steel silicon-magnetic):		
72251100	- - Grain-oriented	1	A
72251900	- - Other	1	A
72253000	- Other, not further worked than hot-rolled, in coils	1	A
72254000	- Other, not further worked than hot-rolled, not in coils	1	A
72255000	- Other, not further worked than cold-rolled (coldreduced)	1	A
72259	- Other:		
72259100	- - Electrolytically plated or coated with zinc	1	A
72259200	- - Otherwise plated or coated with zinc	1	A
72259900	- - Other	1	A
7226	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM		
72261	- Of silicon-electrical steel (steel silicon-magnetic):		
72261100	- - Grain-oriented	1	A
72261900	- - Other	1	A
72262000	- Of high speed steel	1	A
72269	- Other:		
72269100	- - Not further worked than hot-rolled	1	A
72269200	- - Not further worked than cold-rolled (cold-reduced)	1	A
722699	- - Other:		
72269910	- - Plated or coated with zinc, excluding electrolytically plated or coated	1	A
72269990	- - Other	1	A
7227	WIRE OF OTHER ALLOY STEEL		
72271000	- Of high speed steel	1	A
72272000	- Of silico-manganese steel	1	A
72279000	- Other	1	A
7228	BARS AND SECTIONS, OF OTHER ALLOY STEEL; HOLLOW DRILL BARS, OF ALLOY STEEL OR NONALLOY STEEL		
72281000	- Bars of high speed steel	1	A
72282000	- Bars of silico-manganese steel	1	A
72283000	- Other bars, not further worked than hotrolled, hot-drawn or extruded	1	A
72284000	- Other bars , not further worked than forged	1	A
72285000	- Other bars, not further worked than coldformed or cold-finished	1	A
72286000	- Other bars	1	A
72287000	- Sections	1	A
72288000	- Hollow drill bars	1	A
7229	WIRE OF OTHER ALLOY STEEL		
72292000	- Of silico-manganese steel	1	A
722990	- Other:		
72299010	- - Of high speed steel	1	A

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SAC Code	Description	Base Rate	Staging Category
72299090	-- Other	1	A
73	ARTICLES OF IRON OR STEEL		
7301	SHEET PILING OF IRON OR STEEL, WHETHER OR NOT DRILLED, PUNCHED OR MADE FROM ASSEMBLED ELEMENTS; WELDED ANGLES, SHAPES AND SECTIONS, OR IRON OR STEEL		
73011000	- Sheet or steel	1	A
73012000	- Angles, shapes and sections	MFN	E
7302	RAILWAY OR TRAMWAY TRACK CONSTRUCTION MATERIAL OF IRON OR STEEL, THE FOLLOWING: RAILS, CHECK-RAILS AND RACK RAILS, SWITCH BLADES, CROSSING FROGS, POINT RODS AND OTHER CROSSING PIECES, SLEEPERS (CROSS-TIES), FISH-PLATES, CHAIRS, CHAIR WEDGES, SOLE PLATES (BASE PLATES), RAIL CLIPS, BEDPLATES, TIES AND OTHER MATERIAL SPECIALIZED FOR JOINTING OR FIXING RAILS		
73021000	- Rails	1	A
73023000	- Switch-blades, crossing frogs, point rods and other crossing pieces	1	A
73024000	- Fish-plates and sole plates	1	A
73029000	- Other	1	A
73030000	TUBES, PIPES AND HOLLOW PROFILES, OF CAST IRON	6	C
7304	TUBES, PIPES AND HOLLOW PROFILES, SEAMLESS, OF IRON (OTHER THAN CAST IRON) OR STEEL		
73041	- Line pipe of a kind used for oil or gas pipelines		
73041100	-- Of stainless steel	1	A
73041900	-- Other	1	A
73042	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:		
73042200	-- Drill pipe of stainless steel	1	A
73042300	-- Other perforation tubes	1	A
73042400	-- Other, of stainless steel	1	A
73042900	-- Other	1	A
73043	- Other, of circular cross-section, of iron or nonalloy steel:		
73043100	-- Cold-drawn or cold-rolled (cold-reduced)	1	A
73043900	-- Other	1	A
73044	- Other, of circular cross-section, of stainless steel:		
73044100	-- Cold-drawn or cold-rolled (cold-reduced)	1	A
73044900	-- Other	1	A
73045	- Other, of circular cross-section, of other alloy steel:		
73045100	-- Cold-drawn or cold-rolled (cold-reduced):	1	A
73045900	-- Other	1	A
73049000	- Other	1	A
7305	OTHER TUBES AND PIPES (FOR EXAMPLE, WELDED, RIVETED OR SIMILARLY CLOSED), HAVING CIRCULAR CROSS-SECTIONS, THE EXTERNAL DIAMETER OF WHICH EXCEEDS 406.4 mm, OF IRON OR STEEL		
73051	- Line pipe of a kind used for oil or gas pipelines:		
73051100	-- Longitudinally submerged arc welded	1	A
73051200	-- Other, longitudinally welded	1	A
73051900	-- Other	1	A
73052000	- Casing of a kind used in drilling for oil or gas:	1	A
73053	- Other, welded:		
73053100	-- Longitudinally welded	6	C
73053900	-- Other	6	C
73059000	- Other	6	C
7306	OTHER TUBES, PIPES AND HOLLOW PROFILES (FOR EXAMPLE, OPEN SEAM OR WELDED, RIVETED OR SIMILARLY CLOSED), OF IRON OR STEEL		
73061	- Line pipe of a kind used for oil or gas pipelines		
73061100	-- Welded, of stainless steel	1	A
73061900	-- Other	1	A
73062	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas		
73062100	-- Welded, of stainless steel	1	A
73062900	-- Other	1	A
730630	- Other, welded, of circular cross-section, of iron or non-alloy steel:		

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SAC Code	Description	Base Rate	Staging Category
7306301	-- Tubes and pipes of an external diameter of 12 mm or more but not more than 115 mm, of a wall thickness of 0.8 mm or more but not more than 6.4 mm, whether or not plated or coated with zinc		
73063010	-- Tubes and pipes of an external diameter of 12 mm or more but not more than 115 mm, of a wall thickness of 0.8 mm or more but not more than 6.4 mm, whether or not plated or coated with zinc	MFN	E
73063090	-- Other	MFN	E
73064000	- Other, welded, of circular cross-section, of stainless steel	1	A
73065000	- Other, welded, of circular cross-section, of other alloy steel:	1	A
73066	- Other, welded, of non-circular cross-section:		
73066100	-- Of square or rectangular cross-section	MFN	E
73066900	-- Other	10	C
73069000	- Other	1	A
7307	TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES), OF IRON OR STEEL		
73071	- Cast fittings:		
73071100	-- Of non-malleable cast iron	6	C
73071900	-- Other	6	C
73072	- Other, of stainless steel:		
73072100	-- Flanges	6	C
73072200	-- Threaded elbows, bends and sleeves	6	C
73072300	-- Butt welding fittings	6	C
73072900	-- Other	6	C
73079	- Other		
73079100	-- Flanges	6	C
73079200	-- Threaded elbows, bends and sleeves	MFN	E
73079300	-- Butt welding fittings	6	C
73079900	-- Other	6	C
7308	STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF HEADING 9406) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES AND BRIDGE-SECTIONS, LOCK-GATES, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAME-WORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, SHUTTERS, BALUSTRADES, PILLARS AND COLUMNS), OR IRON OR STEEL; PLATES, RODS, ANGLES, SHAPES, SECTIONS, TUBES AND THE LIKE, PREPARED FOR USE IN THE STRUCTURES, OF IRON OR STEEL		
73081000	- Bridges and parts thereof	6	C
73082000	- Towers and lattice masts	MFN	E
73083000	- Doors, windows and their frames and thresholds for doors	MFN	E
73084000	- Equipment for scaffolding, shuttering, propping or pitpropping	10	D
73089000	- Other	10	D
73090000	RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY EXCEEDING 300 LITRES, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	MFN	E
7310	TANKS, CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY NOT EXCEEDING 300 LITRES, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT:		
73101000	- Of a capacity of 50 litres or more	MFN	E
73102	- Of a capacity of less than 50 litres:		
73102100	-- Cans which are to be closed by soldering or crimping:	MFN	E
731029	-- Other		
73102910	-- - Stainless steel containers in the form of a barrel, lined, with a lid and plastic dispenser, with a capacity of 5 liters	1	A
73102990	-- - Other	MFN	E
7311	CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS, OR IRON OR STEEL		
73110010	- For a working pressure not exceeding 25 kg/cm ²	MFN	E
73110090	- Other	1	A

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SAC Code	Description	Base Rate	Staging Category
7312	STRANDED WIRE, ROPES, CABLES, PLAITED BANDS, SLINGS AND THE LIKE, OF IRON OR STEEL, NOT ELECTRICALLY INSULATED:		
73121000	- Cables	1	A
73129000	- Other	1	A
73130000	BARBED WIRE OF IRON OR STEEL; TWISTED HOOP OR SINGLE FLAT WIRE, BARBED OR NOT, AND LOOSELY TWISTED DOUBLE WIRE, OF A KIND USED FOR FENCING, OF IRON OR STEEL	10	C
7314	CLOTH (INCLUDING ENDLESS BANDS), GRILL, NETTING AND FENCING, OF IRON OR STEEL WIRE; EXPANDED METAL OF IRON OR STEEL		
73141	- Woven cloth:		
73141200	-- Endless bands for machinery, of stainless steel	1	A
73141400	-- Other woven cloth, of stainless steel	1	A
731419	-- Other		
73141910	--- Other woven cloth including endless bands, for machinery	MFN	E
73141990	--- Other	MFN	E
73142000	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	MFN	E
73143	- Other grill, netting and fencing, welded at the intersection:		
73143100	-- Plated or coated with zinc	MFN	E
73143900	-- Other	MFN	E
73144	- Other cloth, grill, netting and fencing:		
73144100	-- Plated or coated with zinc	MFN	E
73144200	-- Coated with plastics	MFN	E
73144900	-- Other	MFN	E
73145000	- Expanded metal	MFN	E
7315	CHAIN AND PARTS THEREOF, OF IRON OR STEEL		
73151	- Articulated link chain and parts thereof:		
73151100	-- Roller chain	1	A
73151200	-- Other chain	1	A
73151900	-- Parts	1	A
73152000	- Skid chain	1	A
73158	- Other chain		
73158100	-- Stud-link	1	A
73158200	-- Other, welded link	1	A
73158900	-- Other	1	A
73159000	- Other parts	1	A
73160000	ANCHORS, GRAPNELS AND PARTS THEREOF, OF IRON OR STEEL	1	A
73170000	NAILS, TACKS, DRAWING PINS, CORRUGATED NAILS, STAPLES (OTHER THAN THOSE OF HEADING 8305) AND SIMILAR ARTICLES, OF IRON OR STEEL, WHETHER OR NOT WITH HEADS OF OTHER MATERIAL, BUT EXCLUDING SUCH ARTICLES WITH HEADS OF COPPER	10	C
7318	SCREWS, BOLTS, NUTS, COACH SCREWS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF IRON OR STEEL		
73181	- Threaded articles:		
73181100	-- Coach screws:	6	C
73181200	-- Other wood screws:	6	C
73181300	-- Screw hooks and screw rings:	6	C
73181400	-- Self-tapping screws	6	C
73181500	-- Other screws and bolts, whether or not with their nuts or washers:	6	C
73181600	-- Nuts:	6	C
73181900	-- Other	6	C
73182	- Non-threaded articles:		
73182100	-- Spring washers and other lock washers	1	A
73182200	-- Other washers	1	A
73182300	-- Rivets	1	A
73182400	-- Cotters and cotter-pins	1	A
73182900	-- Other	1	A
7319	SEWING NEEDLES, KNITTING NEEDLES, BODKINS, CROCHET HOOKS, EMBROIDERY STILETTOS AND SIMILAR ARTICLES, FOR USE IN THE HAND, OR IRON OR STEEL; SAFETY PINS AND OTHER PINS OF IRON OR STEEL, NOT ELSEWHERE SPECIFIED OR INCLUDED		
73192000	- Safety pins	1	A
73193000	- Other pins	1	A
731990	- Other		
73199010	-- Sewing, knitting, embroidery needles	1	A

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SAC Code	Description	Base Rate	Staging Category
73199090	-- Other	1	A
7320	SPRINGS AND LEAVES FOR SPRINGS, OF IRON OR STEEL		
73201000	- Leaf-springs and leaves therefor:	MFN	E
73202000	- Helical springs:	MFN	E
73209000	- Other	1	A
7321	STOVES, RANGES, GRATES, COOKERS (INCLUDING THOSE WITH SUBSIDIARY BOILERS FOR CENTRAL HEATING), BARBECUES, BRAZIERS, GAS-RINGS, PLATE WARMERS AND SIMILAR NON-ELECTRIC DOMESTIC APPLIANCES, AND PARTS THEREOF, OF IRON OR STEEL		
73211	- Cooking appliances and plate warmers:		
732111	-- For gas fuel or for both gas and other fuels:		
73211110	--- Ovens and cookers	MFN	E
73211190	--- Other	MFN	E
73211200	-- For liquid fuel	6	C
732119	-- Other, including solid fuel appliances:		
73211910	--- Portable ovens, ovens and kitchens	MFN	E
73211990	--- Other	MFN	E
73218	- Other appliances:		
73218100	-- For gas fuel or for both gas and other fuels	MFN	E
73218200	-- For liquid fuel	MFN	E
732189	-- Other, including solid fuel appliances:		
73218910	--- For solid fuel	MFN	E
73218990	--- Other	MFN	E
732190	- Parts:		
73219010	-- Of cookers	6	C
73219090	-- Other	6	C
7322	RADIATORS FOR CENTRAL HEATING, NOT ELECTRICALLY HEATED, AND PARTS THEREOF, OF IRON OR STEEL; AIR HEATERS AND HOT AIR DISTRIBUTORS (INCLUDING DISTRIBUTORS WHICH CAN ALSO DISTRIBUTE FRESH OR CONDITIONED AIR), NOT ELECTRICALLY HEATED, INCORPORATING A MOTOR-DRIVEN FAN OR BLOWER, AND PARTS THEREOF, OF IRON OR STEEL		
73221	- Radiators and parts thereof:		
73221100	-- Of cast iron	1	A
73221900	-- Other	1	A
73229000	- Other	1	A
7323	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF IRON OR STEEL; IRON OR STEEL WOOL; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF IRON OR STEEL		
73231000	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	MFN	E
73239	- Other:		
732391	-- Of cast iron, not enamelled:		
73239110	--- Handles	6	C
73239120	--- Other parts	6	C
73239190	--- Other	MFN	E
732392	-- Of cast iron, enamelled:		
73239210	--- Handles	6	C
73239220	--- Other parts	6	C
73239290	--- Other	MFN	E
732393	-- Of stainless steel:		
73239310	--- Handles	6	C
73239320	--- Other parts	6	C
73239390	--- Other	15	C
732394	-- Of iron (other than cast iron) or steel, enamelled:		
73239410	--- Handles	6	C
73239420	--- Other parts	6	C
73239490	--- Other	15	C
732399	-- Other:		
73239910	--- Handles	6	C
73239920	--- Other parts	6	C
73239990	--- Other	15	D
7324	SANITARY WARE AND PARTS THEREOF, OF IRON OR STEEL		
73241000	- Sinks and wash basins, of stainless steel	MFN	E
73242	- Baths:		
73242100	-- Of cast iron, whether or not enamelled	MFN	E
73242900	-- Other	MFN	E
73249000	- Other, including parts	15	D
7325	OTHER CAST ARTICLES OF IRON OR STEEL		

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SAC Code	Description	Base Rate	Staging Category
73251000	- Of non-malleable cast iron	MFN	E
73259	- - - Other		
73259100	- - Grinding balls and similar articles for mills	1	A
73259900	- - Other	MFN	E
7326	OTHER ARTICLES OF IRON OR STEEL		
73261	- Forged or stamped, but not further worked:		
73261100	- - Grinding balls and similar articles for mills	1	A
73261900	- - Other	10	D
732620	- Articles of iron or steel wire:		
73262010	- - Traps for animals	6	C
73262020	- - Gabions	1	A
73262030	- - Quick-fit hooks with swivels	1	A
73262090	- - Other	MFN	E
73269000	- Other	1	A
74	COPPER AND ARTICLES THEREOF		
7401	COPPER MATTES; CEMENT COPPER (PRECIPITATED COPPER)		
74010010	- Copper mattes	1	A
74010020	- Cement copper (precipitated copper)	1	A
74020000	UNREFINED COPPER; COPPER ANODES FOR ELECTROLYTIC REFINING	1	A
7403	REFINED COPPER AND COPPER ALLOYS, UNWROUGHT		
74031	- Refined copper:		
74031100	- - Cathodes and sections of cathodes	1	A
74031200	- - Wire-bars	1	A
74031300	- - Billets	1	A
74031900	- - Other	1	A
74032	- Copper alloys:		
74032100	- - Copper-zinc base alloys (brass)	1	A
74032200	- - Copper-tin base alloys (bronze)	1	A
740329	- - Other copper alloys (other than master alloys of heading 74.05):		
74032910	- - - Copper-nickel base alloys (cupronickel) or copper-nickel-zinc (alpaca)	1	A
74032990	- - - Other	1	A
74040000	COPPER WASTE AND SCRAP	1	A
74050000	MASTER ALLOYS OF COPPER	1	A
7406	COPPER POWDERS AND FLAKES		
74061000	- Powders of non-lamellar structure	1	A
74062000	- Powders of lamellar structure; flakes	1	A
7407	COPPER BARS, RODS AND PROFILES		
74071000	- Of refined copper	1	A
74072	- Of copper alloys:		
74072100	- - Copper-zinc base alloys (brass)	1	A
740729	- - Other:		
74072910	- - - Copper-nickel base alloys (cupronickel) or copper-nickel-zinc (alpaca)	1	A
74072990	- - - Other	1	A
7408	COPPER WIRE		
74081	- Of refined copper:		
74081100	- - Of which the maximum cross-sectional dimension exceeds 6 mm	1	A
740819	- - Other:		
74081910	- - - Of electrolytic copper	1	A
74081990	- - - Other	1	A
74082	- Of copper alloys:		
74082100	- - Copper-zinc base alloys (brass)	1	A
74082200	- - Copper-nickel base alloys (cupronickel) or copper-nickel-zinc (alpaca)	1	A
74082900	- Other	1	A
7409	COPPER PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0.15 MM		
74091	- Of refined copper:		
74091100	- - In coils	1	A
74091900	- - Other	1	A
74092	- Of copper-zinc base alloys (brass):		
74092100	- - In coils	1	A
74092900	- - Other	1	A
74093	- Of copper-tin base alloys (bronze):		
74093100	- - In coils	1	A
74093900	- - Other	1	A
74094000	- Of copper-nickel (cupronickel) or copper-nickel-zinc (alpaca) based alloys	1	A
74099000	- Of other copper alloys	1	A
7410	COPPER FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.15 MM		

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SAC Code	Description	Base Rate	Staging Category
74101	- Not backed:		
74101100	- - Of refined copper	1	A
74101200	- - Of copper alloys	1	A
74102	- Backed:		
74102100	- - Of refined copper	1	A
74102200	- - Of copper alloys	1	A
7411	COPPER TUBES AND PIPES		
74111000	- Of refined copper	1	A
74112	- Of copper alloys:		
74112100	- - Copper-zinc base alloys (brass)	1	A
74112200	- - Copper-nickel base alloys (cupronickel) or copper-nickel-zinc (alpaca)	1	A
74112900	- - Other	1	A
7412	COPPER TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)		
74121000	- Of refined copper	1	A
74122000	- Of copper alloys	1	A
7413	STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, OF COPPER, NOT ELECTRICALLY INSULATED		
74130010	- Of electrolytic copper	6	C
74130090	- Other	1	A
7415	NAILS, TACKS, DRAWING PINS, STAPLES (OTHER THAN THOSE OF HEADING 83.05) AND SIMILAR ARTICLES, OF COPPER OR OF IRON OR STEEL WITH HEADS OF COPPER; SCREWS, BOLTS, NUTS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF COPPER		
74151000	- Nails and tacks, drawing pins, staples and similar articles	1	A
74152	- Other articles, not threaded:		
74152100	- - Washers (including spring washers)	1	A
74152900	- - Other	1	A
74153	- Other threaded articles:		
74153300	- - Screws; bolts and nuts	1	A
74153900	- - Other	1	A
7418	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF COPPER; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF COPPER; SANITARY WARE AND PARTS THEREOF, OF COPPER		
74181	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:		
74181100	- - Pot scourers and scouring or polishing pads, gloves and the like	15	C
741819	- - Other:		
74181910	- - - Handles	1	A
74181920	- - - Non-electrical appliances for cooking or heating, for domestic use, and their parts, of copper	15	C
74181990	- - - Other	15	C
74182000	- Sanitary ware and parts thereof	15	C
7419	OTHER ARTICLES OF COPPER		
74191000	- Chain and parts thereof	1	A
74199	- Other:		
74199100	- - Cast, moulded, stamped or forged, but not further worked	6	C
741999	- - Other:		
74199910	- - - Containers for compressed or liquefied gas	1	A
74199920	- - - Anodes of copper or of copper alloys for electroplating	1	A
7419993	- - - Metallic fabric (including continuous or neverending ones), nets and grilles, of copper wire; sheets or strips, extended, of copper:		
74199931	- - - - Metallic fabrics	6	C
74199939	- - - - Other	1	A
74199940	- - - - Copper springs	1	A
74199990	- - - Other	15	C
75	NICKEL AND ARTICLES THEREOF		
7501	NICKEL MATTES, NICKEL OXIDE SINTERS AND OTHER INTERMEDIATE PRODUCTS OF NICKEL METALLURGY		
75011000	- Nickel mattes	1	A
75012000	- Nickel oxide sinters and other intermediate products of nickel metallurgy	1	A
7502	UNWROUGHT NICKEL		
75021000	- Nickel, not alloyed	1	A
75022000	- Nickel alloys	1	A
75030000	NICKEL WASTE AND SCRAP	1	A
75040000	NICKEL POWDERS AND FLAKES	1	A
7505	NICKEL BARS, RODS, PROFILES AND WIRE		

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SAC Code	Description	Base Rate	Staging Category
75051	- Bars, rods and profiles:		
75051100	- - Of nickel, not alloyed	1	A
75051200	- - Of nickel alloys	1	A
75052	- Wire:		
75052100	- - Of nickel, not alloyed	1	A
75052200	- - Of nickel alloys	1	A
7506	NICKEL PLATES, SHEETS, STRIP AND FOIL		
75061000	- Of nickel, not alloyed	1	A
75062000	- Of nickel alloys	1	A
7507	NICKEL TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)		
75071	- Tubes and pipes:		
75071100	- - Of nickel, not alloyed	1	A
75071200	- - Of nickel alloys	1	A
75072000	- Tube or pipe fittings	1	A
7508	OTHER ARTICLES OF NICKEL		
75081000	- Cloth, grill and netting, of nickel wire	1	A
75089000	- Other	1	A
76	ALUMINIUM AND ARTICLES THEREOF		
7601	UNWROUGHT ALUMINIUM		
76011000	- Aluminium, not alloyed	1	A
76012000	- Aluminium alloys	1	A
76020000	WASTE AND SCRAP, OF ALUMINIUM	1	A
7603	ALUMINIUM POWDERS AND FLAKES		
76031000	- Powders of non-lamellar structure	1	A
76032000	- Powders of lamellar structure; flakes	1	A
7604	ALUMINIUM BARS, RODS AND PROFILES		
760410	- Of aluminium, not alloyed:		
76041010	- - Profiles	MFN	E
76041090	- - Other	MFN	E
76042	- Of aluminium alloys:		
76042100	- - Hollow profiles	MFN	E
760429	- - Other:		
76042910	- - - Profiles	MFN	E
76042990	- - - Other	MFN	E
7605	ALUMINIUM WIRE		
76051	- Of aluminium, not alloyed:		
76051100	- - Of which the maximum cross-sectional dimension exceeds 7 mm	1	A
760519	- - Other:		
76051910	- - - Of circular cross-section	10	C
76051990	- - - Other	1	A
76052	- Of aluminium alloys:		
76052100	- - Of which the maximum cross-sectional dimension exceeds 7 mm	1	A
760529	- - Other:		
76052910	- - - Of alloys containing magnesium and silicon, of circular cross-section	6	C
76052990	- - - Other	6	C
7606	ALUMINIUM PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0.2 MM		
76061	- Rectangular (including square):		
76061100	- - Of aluminium, not alloyed	10	D
760612	- - Of aluminium alloys:		
76061210	- - - Containing more than 3% of magnesium (AA 5154 and AA 5086 types)	1	A
76061220	- - - Embossed strip in rolls of a thickness not exceeding 1.25 mm and a width of 110 cm of alloy 1100	1	A
7606129	- - - Other:		
76061291	- - - - "Pilerproof surface 620" strip, containing not more than 98.7% of aluminium, lacquered on one side, covered with a thermo-setting resin on the other, of a thickness exceeding 0.2 mm but not exceeding 0.25 mm	1	A
76061299	- - - - Other	10	D
76069	- Other:		
760691	- - Of aluminium, not alloyed		
76069110	- - - Discs, whether or not perforated, of a diameter not exceeding 45 mm	1	A
76069190	- - - Other	1	A
76069200	- - Of aluminium alloys	1	A
7607	ALUMINIUM FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.2 MM		
76071	- Not backed:		
760711	- - Rolled but not further worked:		

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SAC Code	Description	Base Rate	Staging Category
76071130	--- Of a thickness not exceeding 0.025 mm, smooth, heat-treated, microperforated, with not more than 80 perforations per m2, in rolls	1	A
76071190	--- Other	1	A
760719	-- Other:		
76071920	--- Coated with polypropylene, in rolls of a width not exceeding 30 cm	1	A
7607193	--- Other, printed:		
76071931	---- Of a thickness less than 0.019 mm	6	D
76071939	---- Other	10	D
76071990	--- Other	1	A
760720	- Backed:		
7607201	-- Coated with adhesive on one side and backed with silicone-coated paper:		
76072011	--- Not printed	1	A
76072012	--- Printed	10	D
76072020	-- Backed with paper (other than silicone-coated paper) or plastics, whether or not printed, of a thickness (including backing) not exceeding 0.23 mm	10	D
76072090	-- Other	1	A
7608	ALUMINIUM TUBES AND PIPES		
760810	- Of aluminium, not alloyed:		
76081010	-- Ferrules for pencils	1	A
76081090	-- Other	MFN	E
760820	- Of aluminium alloys:		
76082010	-- Welded tubes and pipes of an external diameter exceeding 50 mm	MFN	E
76082020	-- Of oval cross-section of a thickness not exceeding 1 mm and a length not exceeding 20 mm	1	A
76082090	-- Other	MFN	E
76090000	ALUMINIUM TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)	1	A
7610	ALUMINIUM STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF HEADING 94.06) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES AND BRIDGE SECTIONS, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, BALUSTRADES, PILLARS AND COLUMNS); ALUMINIUM PLATES, RODS, PROFILES, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES		
76101000	- Doors, windows and their frames and thresholds for doors	MFN	E
76109000	- Other	MFN	E
76110000	ALUMINIUM RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY EXCEEDING 300 LITRES, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	6	C
7612	ALUMINIUM CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS (INCLUDING RIGID OR COLLAPSIBLE TUBULAR CONTAINERS), FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY NOT EXCEEDING 300 LITRES, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT		
76121000	- Collapsible tubular containers	10	C
761290	- Other:		
76129010	-- Seamless tubular containers:	1	A
76129020	-- Milk churns	1	A
76129090	-- Other	6	C
7613	ALUMINIUM CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS		
76130010	- For a working pressure not exceeding 25 kg/cm2	6	C
76130090	- Other	1	A
7614	STRANDED WIRE, CABLES, PLAIED BANDS AND THE LIKE, OF ALUMINIUM, NOT ELECTRICALLY INSULATED		
76141000	- With steel core	MFN	E
76149000	- Other	MFN	E
7615	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF ALUMINIUM; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF ALUMINIUM; SANITARY WARE AND PARTS THEREOF, OF ALUMINIUM		
76151	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:		
76151100	-- Pot scourers and scouring or polishing pads, gloves and the like	15	C
761519	-- Other:		
76151910	--- Handles and spouts	6	C
76151990	--- Other	15	D
76152000	- Sanitary ware and parts thereof	15	C
7616	OTHER ARTICLES OF ALUMINIUM		

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SAC Code	Description	Base Rate	Staging Category
76161000	- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	1	A
76169	- Other:		
76169100	-- Cloth, grill and netting, of aluminium wire	6	D
761699	-- Other:		
76169910	--- Chain and parts thereof	1	A
76169920	--- Blunt staples	1	A
76169990	--- Other	10	D
77	Chapter in reserve		
78	LEAD AND ARTICLES THEREOF		
7801	UNWROUGHT LEAD		
78011000	- Refined lead	1	A
78019	- Other:		
78019100	-- Containing by weight antimony as the principal other element	1	A
78019900	-- Other	1	A
78020000	LEAD WASTE AND SCRAP	1	A
7804	LEAD PLATES, SHEETS, STRIP AND FOIL; LEAD POWDERS AND FLAKES		
78041	- Plates, sheets, strip and foil:		
78041100	-- Sheets, strip and foil of a thickness (excluding any backing) exceeding 0.2 mm	1	A
78041900	-- Other	1	A
78042000	- Powders and flakes	1	A
7806	OTHER ARTICLES OF LEAD		
78060010	- Lead bars, profiles and wire	6	C
78060020	- Tubes and pipes and accessories thereof (for example: joints, elbows, nipples, of lead	6	C
78060090	- Other	6	B
79	ZINC AND ARTICLES THEREOF		
7901	UNWROUGHT ZINC		
79011	- Zinc, not alloyed:		
79011100	-- Containing by weight not less than 99.99% of zinc	1	A
79011200	-- Containing by weight less than 99.99% of zinc	1	A
79012000	- Zinc alloys	1	A
79020000	ZINC WASTE AND SCRAP	1	A
7903	ZINC POWDERS AND FLAKES		
79031000	- Zinc dust	1	A
79039000	- Other	1	A
79040000	ZINC BARS, RODS, PROFILES AND WIRE	1	A
79050000	ZINC PLATES, SHEETS, STRIP AND FOIL	1	A
7907	OTHER ARTICLES OF ZINC		
79070010	- Tubes and pipes and accessories thereof (for example: joints, elbows, nipples, of lead	1	A
79070090	- Other	1	A
80	TIN AND ARTICLES THEREOF		
8001	UNWROUGHT TIN		
80011000	- Tin, not alloyed	1	A
80012000	- Tin alloys	1	A
80020000	TIN WASTE AND SCRAP	1	A
80030000	TIN BARS, RODS, PROFILES AND WIRE	1	A
8007	OTHER ARTICLES OF TIN		
80070010	- Panels, sheets and strips, thin, of tin (including printed or affixed on paper, cardboard, plastic or similar supports), of a width not exceeding 0.2 mm (without including the support); powder and waste, of tin	1	A
80070020	- Tubes and pipes and accessories thereof (for example: joints, elbows, nipples, of tin	1	A
80070090	- Other	1	A
81	OTHER BASE METALS; CERMETS; ARTICLES THEREOF		
8101	TUNGSTEN (WOLFRAM) AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP		
81011000	- Powders	1	A
81019	- Other:		
81019400	-- Unwrought tungsten, including bars and rods obtained simply by sintering	1	A
81019600	-- Wire	1	A
81019700	-- Waste and scrap	1	A
81019900	-- Other	1	A
8102	MOLYBDENUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP		
81021000	- Powders	1	A
81029	- Other:		
81029400	- Unwrought molybdenum, including bars and rods obtained simply by sintering:	1	A

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SAC Code	Description	Base Rate	Staging Category
81029500	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	1	A
81029600	-- Wire	1	A
81029700	-- Waste and scrap	1	A
81029900	-- Other	1	A
8103	TANTALUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP		
81032000	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	1	A
81033000	- Waste and scrap	1	A
81039000	- Other	1	A
8104	MAGNESIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP		
81041	- Unwrought magnesium:		
81041100	-- Containing at least 99.8% by weight of magnesium:	1	A
81041900	-- Other	1	A
81042000	- Waste and scrap	1	A
81043000	- Rasplings, turnings and granules, graded according to size; powders	1	A
81049000	- Other	1	A
8105	COBALT MATTES AND OTHER INTERMEDIATE PRODUCTS OF COBALT METALLURGY; COBALT AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP		
81052000	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	1	A
81053000	- Waste and scrap	1	A
81059000	- Other	1	A
81060000	BISMUTH AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	1	A
8107	CADMIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP		
81072000	- Unwrought cadmium; powders	1	A
81073000	- Waste and scrap	1	A
81079000	- Other	1	A
8108	TITANIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP		
81082000	- Unwrought titanium; powders	1	A
81083000	- Waste and scrap	1	A
81089000	- Other	1	A
8109	ZIRCONIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP		
81092000	- Unwrought zirconium; powders	1	A
81093000	- Waste and scrap	1	A
81099000	- Other	1	A
8110	ANTIMONY AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP		
81101000	- Unwrought antimony; powders	1	A
81102000	- Waste and scrap	1	A
81109000	- Other	1	A
81110000	MANGANESE AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	1	A
8112	BERYLLIUM, CHROMIUM, GERMANIUM, VANADIUM, GALLIUM, HAFNIUM, INDIUM, NIOBIUM (COLUMBIUM), RHENIUM AND THALLIUM, AND ARTICLES OF THESE METALS, INCLUDING WASTE AND SCRAP		
81121	- Beryllium:		
81121200	-- Unwrought; powders	1	A
81121300	-- Waste and scrap	1	A
81121900	-- Other	1	A
81122	- Chromium:		
81122100	-- Unwrought; powders	1	A
81122200	-- Waste and scrap	1	A
81122900	-- Other	1	A
81125	- Thallium:		
81125100	-- Unwrought; powders	1	A
81125200	-- Waste and scrap	1	A
81125900	-- Other	1	A
81129	- Other:		
81129200	-- Unwrought; waste and scrap; powders	1	A
81129900	-- Other	1	A
81130000	CERMETS AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	1	A
82	TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL		
8201	HAND TOOLS, THE FOLLOWING: SPADES, SHOVELS, MATTOCKS, PICKS, HOES, FORKS AND RAKES; AXES, BILL HOOKS AND SIMILAR HEWING TOOLS; SECATEURS AND PRUNERS OF ANY KIND; SCYTHES, SICKLES, HAY KNIVES, HEDGE SHEARS, TIMBER WEDGES AND OTHER TOOLS OF A KIND USED IN AGRICULTURE, HORTICULTURE OR FORESTRY		
82011000	- Spades and shovels	15	C

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SAC Code	Description	Base Rate	Staging Category
82012000	- Forks	1	A
82013000	- Mattocks, picks, hoes and rakes	15	C
820140	- Axes, bill hooks and similar hewing tools		
82014010	-- Axes, picks, knives and banana tree cutters	15	C
82014020	-- Machetes	15	C
82014090	-- Other	1	A
82015000	- Secateurs and similar one-handed pruners and shears (including poultry shears)	1	A
82016000	- Hedge shears, two-handed pruning shears and similar two-handed shears	1	A
820190	- Other hand tools of a kind used in agriculture, horticulture or forestry:		
82019010	-- Truncheons and crowbars	15	C
82019090	-- Other	1	A
8202	HAND SAWS; BLADES FOR SAWS OF ALL KINDS (INCLUDING SLITTING, SLOTTING OR TOOTHLESS SAW BLADES)		
82021000	- Hand saws	1	A
820220	- Band saw blades:		
82022010	-- Of steel, of a width of 6 mm or more but not more than 31 mm and a thickness of 0.6 mm or more but not more than 2.5 mm	6	C
82022090	-- Other	1	A
82023	- Circular saw blades (including slitting or slotting saw blades):		
820231	-- With working parts of steel:		
82023110	--- Of a diameter of 1,524 mm or more but not more than 4,572 mm and a thickness of 0.5 mm or more but not more than 3.5 mm	1	A
82023190	--- Other	1	A
820239	-- Other, including parts:		
82023910	--- Saw blades with working part of tungsten carbide, of a diameter of 1,524 mm or more but not more than 4,572 mm and a thickness of 0.5 mm or more but not more than 3.5 mm	6	C
82023990	--- Other	1	A
82024000	- Chain saw blades	1	A
82029	- Other saw blades:		
820291	-- Straight saw blades, for working metal:		
82029110	--- For hand-operated bow saws, of a width not exceeding 13.5 mm, a thickness not exceeding 0.8 mm and a length not exceeding 310 mm	10	C
82029190	--- Other	1	A
82029900	-- Other	1	A
8203	FILES, RASPS, PLIERS (INCLUDING CUTTING PLIERS), PINCERS, TWEEZERS, METAL CUTTING SHEARS, PIPE CUTTERS, BOLT CROPPERS, PERFORATING PUNCHES AND SIMILAR HAND TOOLS		
820310	- Files, rasps and similar tools		
82031010	-- Flat files for metal	10	C
82031090	-- Other	1	A
82032000	- Pliers (including cutting pliers), pincers, tweezers and similar tools	1	A
82033000	- Metal cutting shares and similar tools	1	A
82034000	- Pipe-cutters, bolt croppers, perforating punches and similar tools	1	A
8204	HAND-OPERATED SPANNERS AND WRENCHES (INCLUDING TORQUE METER WRENCHES BUT NOT INCLUDING TAP WRENCHES); INTERCHANGEABLE SPANNER SOCKETS, WITH OR WITHOUT HANDLES		
82041	- Hand-operated spanners and wrenches:		
82041100	-- Non-adjustable	1	A
82041200	-- Adjustable	1	A
82042000	- Interchangeable spanner-sockets, with or without handles	1	A
8205	HAND TOOLS (INCLUDING GLAZER'S DIAMONDS), NOT ELSEWHERE SPECIFIED OR INCLUDED; BLOW LAMPS; VICES, CLAMPS AND THE LIKE, OTHER THAN ACCESSORIES FOR AND PARTS OF, MACHINE TOOLS; ANVILS; PORTABLE FORGES; HAND- OR PEDAL-OPERATED GRINDING WHEELS WITH FRAMEWORKS		
82051000	- Drilling, threading or tapping tools	1	A
82052000	- Hammers and sledge hammers	1	A
82053000	- Planes, chisels, gouges and similar cutting tools for working wood	1	A
82054000	- Screwdrivers	1	A
82055	- Other hand tools (including glaziers's diamonds):		
820551	-- Household tools:		
82055110	--- Can openers, bottle openers, corkscrews, nut-crackers, ice picks and the like	10	C
82055190	--- Other	MFN	E
820559	-- Other:		
82055910	--- Chisels of a length of 10 cm or more but not more than 25 cm	MFN	E
82055990	--- Other	1	A
82056000	- Blox lamps and the like	1	A
82057000	- Vices, clamps and the like	1	A

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SAC Code	Description	Base Rate	Staging Category
82058000	- Anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks	1	A
82059000	- Sets of articles of two or more of the foregoing subheadings	1	A
82060000	TOOLS OF TWO OR MORE OF THE HEADINGS 82.02 TO 82.05, PUT UP IN SETS FOR RETAIL SALE	1	A
8207	INTERCHANGEABLE TOOLS FOR HAND TOOLS, WHETHER OR NOT POWER-OPERATED, OR FOR MACHINE-TOOLS (FOR EXAMPLE, FOR PRESSING, STAMPING, PUNCHING, TAPPING, THREADING, DRILLING, BORING, BROACHING, MILLING, TURNING OR SCREW DRIVING), INCLUDING DIES FOR DRAWING OR EXTRUDING METAL, AND ROCK DRILLING OR EARTH BORING TOOLS		
82071	- Rock drilling or earth boring tools		
82071300	- - With working parts of cermets	1	A
820719	- - Other, including parts:		
82071910	- - - Drill bits, reamers and shoes of diamond for drilling and taking soil samples	1	A
82071990	- - - Other	1	A
82072000	- Dies for drawing or extruding metal	1	A
820730	- Tools for pressing, stamping or punching		
82073010	- - Dies and punches for pressing	6	A
82073090	- - Other	1	A
82074000	- Tools for tapping or threading	1	A
82075000	- Tools for drilling, other than for rock drilling	1	A
82076000	- Tools for boring or broaching	1	A
82077000	- Tools for milling	1	A
82078000	- Tools for turning	1	A
82079000	- Other interchangeable tools	1	A
8208	KNIVES AND CUTTING BLADES, FOR MACHINES OR FOR MECHANICAL APPLIANCES		
82081000	- For metal working	1	A
82082000	- For wood working	1	A
82083000	- For kitchen appliances or for machines used by the food industry	1	A
82084000	- For agricultural, horticultural or forestry machines	1	A
82089000	- Other	1	A
82090000	PLATES, STICKS, TIPS AND THE LIKE FOR TOOLS, UNMOUNTED, OF CERMETS	1	A
8210	HAND-OPERATED MECHANICAL APPLIANCES, WEIGHING 10 KG OR LESS, USED IN THE PREPARATION, CONDITIONING OR SERVING OF FOOD OR DRINK		
82100010	- Maize (corn) mills	1	A
82100090	- Other	1	A
8211	KNIVES WITH CUTTING BLADES, SERRATED OR NOT (INCLUDING PRUNING KNIVES), OTHER THAN KNIVES OF HEADING 82.08, AND BLADES THEREOF		
82111000	- Sets of assorted articles	10	C
82119	- Other:		
82119100	- - Table knives having fixed blades	10	C
82119200	- - Other knives having fixed blades	10	C
82119300	- - Knives having other than fixed blades, including trimming blades	6	C
82119400	- - Blades	1	A
82119500	- - Handles of base metal	6	C
8212	RAZORS AND RAZOR BLADES (INCLUDING RAZOR BLADE BLANKS IN STRIPS)		
821210	- Razors:		
82121010	- - Razors	10	C
82121020	- - Dry shavers	10	C
82122000	- Safety razor blades, including razor blade blanks in strips	1	A
82129000	- Other parts	1	A
82130000	SCISSORS, TAILOR'S SHEARS AND SIMILAR SHEARS, AND BLADES THEREOF	6	C
8214	OTHER ARTICLES OF CUTLERY (FOR EXAMPLE, HAIR CLIPPERS, BUTCHERS OR KITCHEN CLEAVERS, CHOPPERS AND MINCING KNIVES, PAPER KNIVES); MANICURE OR PEDICURE SETS AND INSTRUMENTS (INCLUDING NAIL FILES)		
82141000	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades thereof	15	C
82142000	- Manicure or pedicure sets and instruments (including nail files)	10	C
82149000	- Other	10	C
8215	SPOONS, FORKS, LADIES, SKIMMERS, CAKE-SERVERS, FISH-KNIVES, BUTTER-KNIVES, SUGAR TONGS AND SIMILAR KITCHEN OR TABLEWARE		
82151000	- Sets of assorted articles containing at least one article plated with precious metal	10	C
82152000	- Other assorted articles	10	C
82159	- Other:		
82159100	- - Plated with precious metal	10	C

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SAC Code	Description	Base Rate	Staging Category
82159900	-- Other	10	C
83	MISCELLANEOUS ARTICLES OF BASE METAL		
8301	PADLOCKS AND LOCKS (KEY, COMBINATION OR ELECTRICALLY OPERATED), OF BASE METAL; CLASPS AND FRAMES WITH CLASPS, INCORPORATING LOCKS, OF BASE METAL; KEYS FOR ANY OF THE FOREGOING ARTICLES, OF ASE METAL		
83011000	- Padlocks	6	D
83012000	- Locks of a kind used for motor vehicles	1	A
83013000	- Locks of a kind used for furniture	1	A
830140	- Other locks:		
83014010	-- Patch locks and surface locks, with one or two horizontal bolts, for doors with handles on the inside only	10	D
83014020	-- Handle locks operated by a key on the outside and a button on the inside	10	D
83014090	-- Other	1	A
83015000	- Clasps and frames with clasps, incorporating locks	1	A
83016000	- Parts	1	A
83017000	- Keys presented separately	6	D
8302	BASE METAL MOUNTINGS, FITTINGS AND SIMILAR ARTICLES SUITABLE FOR FURNITURE, DOORS, STAIRCASES, WINDOWS, BLINDS, COACHWORK, SADDLERY, TRUNKS, CHESTS, CASKETS OR THE LIKE; BASE METAL HAT RACKS, HAT-PEGS, BRACKETS AND SIMILAR FIXTURES; CASTORS WITH MOUNTINGS OF BASE METAL; AUTOMATIC DOOR CLOSERS OF BASE METAL		
830210	- Hinges of any kind:		
83021010	-- For doors, with bearings of plastics or self-lubricating steel, whether or not sprung	6	C
83021020	-- Hinges of the type used in vehicles of heading 87.02	1	A
83021090	-- Other	10	C
83022000	- Casters	1	A
83023000	- Other mountings, fittings and similar articles suitable for motor vehicles	1	A
83024	- Other mountings, fittings and similar articles:		
830241	-- Suitable for buildings:		
83024110	--- Opening and closing mechanisms for windows and window clips	10	C
83024120	--- Spring- or lever-operated latch bolts	1	A
83024190	--- Other	10	C
83024200	-- Other, suitable for furniture	6	C
830249	-- Other:		
83024910	--- For armoured or reinforced safes, strong-boxes and doors	1	A
83024920	--- For trunks, suitcases an similar articles	1	A
83024990	--- Other	6	C
83025000	- Hat-racks, hat-pegs, brackets and similar fixtures	10	C
83026000	- Automatic door closers	1	A
83030000	ARMOURED OR REINFORCED SAFES, STRONG-BOXES AND DOORS AN SAFE DEPOSIT LOCKERS FOR STRONG-ROOMS, CASH OR DEED BOXES AND THE LIKE, OF BASE METAL	MFN	E
83040000	FILING CABINETS, CARD-INDEX CABINETS, PAPER TRAYS, PAPER RESTS, PEN TRAYS, OFFICE-STAMP STANDS AND SIMILAR OFFICE OR DESK EQUIPMENT, OF BASE METAL, OTHER THAN OFFICE FURNITURE OF HEADING 94.03	MFN	E
8305	FITTINGS FOR LOOSE-LEAF BINDERS OR FILES, LETTER CLIPS, LETTER CORNERS, PAPER CLIPS, INDEXING TAGS AND SIMILAR OFFICE ARTICLES, OF BASE METAL; STAPLES IN STRIPS (FOR EXAMPLE, FOR OFFICES, UPHOLSTERY, PACKAGING), OF BASE METAL		
83051000	- Fittings for loose-leaf binders or files	1	A
830520	- Staples in strips:		
83052010	-- For use in offices	MFN	E
83052090	-- Other	MFN	E
830590	- Other, including parts:		
83059010	-- Fasteners and clips	MFN	E
83059090	-- Other	6	D
8306	BELLS, GONGS AND THE LIKE, NON-ELECTRIC, OF BASE METAL; STATUETTES AND OTHER ORNAMENTS, OF BASE MTAL; PHOTOGRAPH, PICTURE OR SIMILAR FRAMES, OF BASE METAL; MIRRORS OF BASE METAL		
83061000	- Bells, gongs and the like	10	C
83062	- Statuettes and other ornaments:		
83062100	-- Plated with precious metal	15	C
83062900	-- Other	15	C
83063000	- Phograph, picture or similar frames, mirrors	15	C
8307	FLEXIBLE TUBING OF BASE METAL, WITH OR WITHOUT FITTINGS		

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SAC Code	Description	Base Rate	Staging Category
83071000	- Of iron other than cast iron, or steel	1	A
83079000	- Of other base metal	1	A
8308	CLASPS, FRAMES WITH CLASPS, BUCKLES, BUCKLE-CLASPS, HOOKS, EYES, EYELETS AND THE LIKE, OF BASE METAL, OF A KIND USED FOR CLOTHING, FOOTWEAR, AWNINGS, HANDBAGS, TRAVEL GOODS OR OTHER MADE UP ARTICLES; TUBULAR OR BIFURCATED RIVETS, OF BASE METAL; BEADS AND SPANGLES, OF BASE METAL		
83081000	- Hooks, eyes and eyelets	1	A
83082000	- Tubular or bifurcated rivets	1	A
83089000	- Other, including parts	1	A
8309	STOPPERS, CAPS AND LIDS (INCLUDING CROWN CORKS, SCREW CAPS AND POURING STOPPERS), CAPSULES FOR BOTTLES, THREADED BUNGS, BUNG COVERS, SEALS AND OTHER PACKING ACCESSORIES, OF BASE METAL		
83091000	- Crown corks	MFN	E
830990	- Other:		
83099010	-- "Easy-open" lids of aluminium	1	A
83099020	-- Seals	1	A
83099030	-- Lids of a diameter of 40 mm or more but not more than 51 mm	1	A
83099040	-- Bung covers for phials	1	A
83099050	-- Threaded lids of aluminium	1	A
83099090	-- Other	MFN	E
83100000	SING-PLATES, NAME-PLATES, ADDRESS-PLATES AND SIMILAR PLATES, NUMBERS, LETTERS AND OTHER SYMBOLS, OF BASE METAL, EXCLUDING THOSE OF HEADING 94.05	15	C
8311	WIRE, RODS, TUBES, PLATES, ELECTRODES AND SIMILAR PRODUCTS, OF BASE METAL OR OF METAL CARBIDES, COATED OR CORED WITH FLUX MATERIAL, OF A KIND USED FOR SOLDERING, BRAZING, WELDING OR DEPOSITION OF METAL OR OF METAL CARBIDES; WIRE AND RODS, OF AGGLOMERATED BASE METAL POWDER, USED FOR METAL SPRAYING		
831110	- Coated electrodes of base metal, for electric arcwelding:		
83111010	-- For iron or steel	1	A
83111090	-- Other	1	A
83112000	- Cored wire of base metal, for electric arc-welding:	1	A
83113000	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	1	A
83119000	- Other	1	A
84	NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF		
8401	NUCLEAR REACTORS; FUEL ELEMENTS (CARTRIDGES), NON-IRRADIATED, FOR NUCLEAR REACTORS; MACHINERY AND APPARATUS FOR ISOTOPIC SEPARATION:		
84011000	- Nuclear reactors	1	A
84012000	- Machinery and apparatus for isotopic separation, and parts thereof	1	A
84013000	- Fuel elements (cartridges), non-irradiated	1	A
84014000	- Parts of Nuclear reactors	1	A
8402	STEAM OR OTHER VAPOUR GENERATING BOILERS (OTHER THAN CENTRAL HEATING HOT WATER BOILERS CAPABLE ALSO OF PRODUCING LOW PRESSURE STEAM); SUPERHEATED WATER BOILERS:		
84021	- Steam or other vapour generating boilers:		
84021100	-- Watertube boilers with a steam production exceeding 45 t per tou	1	A
84021200	-- Watertube boilers with a steam production not exceeding 45 t per tou	1	A
84021900	-- Other vapour generating boilers, including hybrid boilers	1	A
84022000	- Super-heated water boilers	1	A
84029000	- Parts	1	A
8403	CENTRAL HEATING BOILERS OTHER THAN THOSE OF HEADING 84.02:		
84031000	- Boilers	1	A
84039000	- Parts	1	A
8404	AUXILIARY PLANT FOR USE WITH BOILERS OF HEADING 8402 OR 8403 (FOR EXAMPLE, ECONOMIZERS, SUPER-HEATERS, SOOT REMOVERS, GAS RECOVERERS); CONDENSERS FOR STEAM OR OTHER VAPOUR POWER UNITS:		
84041000	- Auxiliary plant for use with boilers of heading 84.02 or 84.03	1	A
84042000	- Condensers for steam or other vapour power units	1	A

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SAC Code	Description	Base Rate	Staging Category
84049000	- Parts	1	A
8405	PRODUCER GAS OR WATER GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS; ACETYLENE GAS GENERATORS AND SIMILAR WATER PROCESS GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS:		
84051000	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	1	A
84059000	- Parts	1	A
8406	STEAM TURBINES AND OTHER VAPOUR TURBINES:		
84061000	- Turbines for marine propulsion	1	A
84068	- Other turbines:		
84068100	- - Of an output exceeding 40 MW	1	A
84068200	- - Of an output not exceeding 40 MW	1	A
84069000	- Parts	1	A
8407	SPARK-IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON ENGINES:		
84071000	- Aircraft engines	1	A
84072	- Marine propulsion engines:		
84072100	- - Outboard motors	1	A
84072900	- - Other	1	A
84073	- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:		
84073100	- - Of a cylinder capacity not exceeding 50 cm:	1	A
84073200	- - Of a cylinder capacity exceeding 50 cm ³ but not exceeding 250 cm ³ :	1	A
84073300	- - Of a cylinder capacity exceeding 250 cm ³ but not exceeding 1 000 cm ³ :	1	A
84073400	- - Of a cylinder capacity exceeding 1 000 cm ³ :	1	A
84079000	- Other engines	1	A
8408	COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES):		
84081000	- Marine propulsion engines	1	A
84082000	- Engines of a kind used for the propulsion of vehicles of Chapter 87:	1	A
84089000	- Other engines	1	A
8409	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE ENGINES OF HEADING 84.07 OR 84.08:		
84091000	- For aircraft engines	1	A
84099	- Other:		
84099100	- - Suitable for use solely or principally with sparkignition internal combustion piston engines	1	A
84099900	- - Other	1	A
8410	HYDRAULIC TURBINES, WATER WHEELS, AND REGULATORS THEREFOR:		
84101	- Hydraulic turbines and water wheels:		
84101100	- - Of a power not exceeding 1 000 kW	1	A
84101200	- - Of an output exceeding 1 000 kW but not exceeding 10 000 kW	1	A
84101300	- - Of a power exceeding 10 000 kW	1	A
84109000	- Parts, including regulators	1	A
8411	TURBO-JETS, TURBO-PROPELLERS AND OTHER GAS TURBINES:		
84111	- Turbo-jets:		
84111100	- - Of a thrust not exceeding 25 kN	1	A
84111200	- - Of a thrust exceeding 25 kN	1	A
84112	- Turbo-propellers:		
84112100	- - Of a power not exceeding 1 100 kW	1	A
84112200	- - Of a power exceeding 1 100 kW	1	A
84118	- Other gas turbines:		
84118100	- - Of a power not exceeding 5 000 kW	1	A
84118200	- - Of a power exceeding 5 000 kW	1	A
84119	- Parts:		
84119100	- - Of turbo-jets or turbo-propellers	1	A
84119900	- - Other	1	A
8412	OTHER ENGINES AND MOTORS:		
84121000	- Reaction engines other than turbo-jets	1	A
84122	- Hydraulic power engines and motors:		
84122100	- - Linear acting (cylinders)	1	A
84122900	- - Other	1	A
84123	- Pneumatic power engines and motors:		
84123100	- - Linear acting (cylinders)	1	A

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SAC Code	Description	Base Rate	Staging Category
84123900	-- Other	1	A
84128000	- Other:	1	A
84129000	- Parts	1	A
8413	PUMPS FOR LIQUIDS, WHETHER OR NOT FITTED WITH A MEASURING DEVICE; LIQUID ELEVATORS:		
84131	- Pumps fitted or designed to be fitted with a measuring device:		
84131100	-- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	1	A
84131900	-- Other	1	A
84132000	- Hand pumps, other than those of subheading 8413.11 or 8413.19	1	A
84133000	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	1	A
84134000	- Concrete pumps	1	A
84135000	- Other reciprocating positive displacement pumps	1	A
84136000	- Other rotary positive displacement pumps	1	A
84137000	- Other centrifugal pumps	1	A
84138	- Other pumps; liquid elevators:		
84138100	-- Pumps:	1	A
84138200	-- Liquid elevators	1	A
84139	- Parts		
84139100	-- Of pumps	1	A
84139200	-- Of liquid elevators	1	A
8414	AIR OR VACUUM PUMPS, AIR OR OTHER GAS COMPRESSORS AND FANS; VENTILATING OR RECYCLING HOODS INCORPORATING A FAN, WHETHER OR NOT FITTED WITH FILTERS:		
84141000	- Vacuum pumps	1	A
84142000	- Hand- or foot-operated air pumps	1	A
84143000	- Compressors of a kind used in refrigerating equipment	1	A
84144000	- Air compressors mounted on a wheeled chassis for towing	1	A
84145	- Fans:		
84145100	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	10	A
84145900	-- Other	10	C
84146000	- Hoods having a maximum horizontal side not exceeding 120 cm	10	C
84148000	- Other	1	A
841490	- Parts		
8414901	-- Of fans of subdivision 8414.51.00:		
84149011	--- Baskets	1	A
84149019	--- Other	1	A
84149090	-- Other	1	A
8415	AIR CONDITIONING MACHINES, COMPRISING A MOTORDRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCLUDING THOSE MACHINES IN WHICH THE HUMIDITY CANNOT BE SEPARATELY REGULATED		
84151000	- Window or wall types, self-contained or "split-system":	15	C
84152000	Of a kind used for persons, in motor vehicles	15	B
84158	- Other		
84158100	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle	15	C
84158200	-- Other, incorporating a refrigerating unit	15	C
84158300	-- Not incorporating a refrigerating unit	15	C
84159000	- Parts	1	A
8416	FURNACE BURNERS FOR LIQUID FUEL, FOR PULVERIZED SOLID FUEL OR FOR GAS; MECHANICAL STOKERS, INCLUDING THEIR MECHANICAL GRATES, MECHANICAL ASH DISCHARGERS AND SIMILAR APPLIANCES:		
84161000	- Furnace burners for liquid fuel	1	A
84162000	- Other furnace burners, including mix burners	1	A
841630	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances		
84163010	-- Mechanical stokers fuelled with chaff or cereal residues	10	B
84163090	-- Other	1	A
84169000	- Parts	1	A
8417	INDUSTRIAL OR LABORATORY FURNACES AND OVENS, INCLUDING INCINERATORS, NON-ELECTRIC:		
84171000	- Ovens for the roasting, melting or other heat- treatment of ores, pyrites or of metals	1	A
84172000	- Bakery ovens, including biscuit ovens:	10	C

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SAC Code	Description	Base Rate	Staging Category
84178000	- Other	1	A
84179000	- Parts	1	A
8418	REFRIGERATORS, FREEZERS AND OTHER REFRIGERATING OR FREEZING EQUIPMENT, ELECTRIC OR OTHER; HEAT PUMPS OTHER THAN AIR CONDITIONING MACHINES OF HEADING 84.15:		
84181000	- Combined refrigerator-freezers, fitted with separate external doors	MFN	E
84182	- Refrigerators, household type:		
84182100	- - Compression type:	MFN	E
841829	- - Other		
84182910	- - - Absorption type, electrical:	15	C
84182990	- - - Other	15	C
84183000	- Freezers of the chest type, not exceeding 800 litres capacity:	15	A
84184000	- Freezers, upright, not exceeding 900 litres capacity:	15	A
84185000	- Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture:	MFN	E
84186	- Other refrigerating or freezing equipment, heat pumps:		
841861	- - Heat pumps, other than air conditioning machines of heading 84.15:		
84186110	- - - Compression-type refrigerating units whose condensers are heat exchangers	1	A
84186190	- - - Other	MFN	E
841869	- - Other		
84186910	- - - - Water coolers and coolers for other beverages	15	A
84186990	- - - Other	10	C
84189	- Parts		
84189100	- Furniture designed to receive refrigerating or freezing equipment	15	A
84189900	- - Other	1	A
8419	MACHINERY, PLANT OR LABORATORY EQUIPMENT, WHETHER OR NOT ELECTRICALLY HEATED (EXCLUDING FURNACES, OVENS AND OTHER EQUIPMENT OF HEADING 8514), FOR THE TREATMENT OF MATERIALS BY A PROCESS INVOLVING A CHANGE OF TEMPERATURE SUCH AS HEATING, COOKING, ROASTING, DISTILLING, RECTIFYING, STERILIZING, PASTEURIZING, STEAMING, DRYING, EVAPORATING, VAPORIZING, CONDENSING OR COOLING, OTHER THAN MACHINERY OR PLANT OF A KIND USED FOR DOMESTIC PURPOSES; INSTANTANEOUS OR STORAGE WATER HEATERS, NON-ELECTRIC:		
84191	- Instantaneous or storage water heaters, nonelectric		
84191100	- - Instantaneous gas water heaters	15	C
84191900	- - Other	10	C
84192000	- Medical, surgical or laboratory sterilizers:	1	A
84193	- Driers:		
841931	- - For agricultural products:		
84193110	- - - Hot-air driers for grains and vegetables:	10	C
84193190	- - - Other	1	A
841932	- - For wood, paper pulp, paper or paperboard:		
84193210	- - - Hot air driers for wood	10	C
84193290	- - - Other	1	A
84193900	- - Other	1	A
84194000	- Distilling or rectifying equipment	1	A
84195000	- Heat exchange units	1	A
84196000	- Machinery for liquefying air or other gases	1	A
84198	- Other equipment:		
84198100	- - For making hot drinks or for cooking or heating food	1	A
84198900	- - Other	1	A
84199000	- Parts	1	A
8420	CALENDERING OR OTHER ROLLING MACHINES, OTHER THAN FOR METALS OR GLASS, AND CYLINDERS THEREOF:		
84201000	- Calendering or other rolling machines	1	A
84209	- Parts		
84209100	- - Cylinders:	1	A
84209900	- - Other	1	A
8421	CENTRIFUGES, INCLUDING CENTRIFUGAL DRIERS; FILTERING OR PURIFYING MACHINERY AND APPARATUS, FOR LIQUIDS OR GASES:		
84211	- Centrifuges, including centrifugal driers		
84211100	- - Cream separators	1	A
84211200	- - Clothes-driers:	1	A
84211900	- - Other	1	A

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SAC Code	Description	Base Rate	Staging Category
84212	- Filtering or purifying machinery for liquids:		
84212100	- - For filtering or purifying water	1	A
84212200	- - For filtering or purifying beverages other than water	1	A
84212300	- - For filtering or purifying oil- or petrol-filters for internal combustion or compression engines:	10	C
84212900	- - Other	1	A
84213	- Filtering or purifying machinery and apparatus for gases:		
84213100	- - Intake air filters for internal combustion engines:	10	C
84213900	- - Other	1	A
84219	- Parts		
84219100	- - Of centrifuges, including centrifugal driers	1	A
84219900	- - Other	1	A
8422	DISH WASHING MACHINES; MACHINERY FOR CLEANING OR DRYING BOTTLES OR OTHER CONTAINERS; MACHINERY FOR FILLING, CLOSING, SEALING OR LABELLING BOTTLES, CANS, BOXES, BAGS OR OTHER CONTAINERS; MACHINERY FOR CAPSULING BOTTLES, JARS, TUBES AND SIMILAR CONTAINERS; OTHER PACKING OR WRAPPING MACHINERY (INCLUDING HEATSHRINK WRAPPING MACHINERY); MACHINERY FOR AERATING BEVERAGES:		
84221	- Dish washing machines:		
84221100	- - Of the household type	15	C
84221900	- - Other	10	B
84222000	- Machinery for cleaning or drying bottles or other containers	1	A
842230	- Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages:		
84223010	- - Machinery for filling and closing bags of thermosealable plastics, of a filling capacity not exceeding 5 kg, other than automatic horizontal filling machinery and vacuum sealing machinery:	10	C
84223090	- - Other	1	A
842240	- Other packing or wrapping machinery (including heat-shrink wrapping machinery):		
84224010	- - For working in the hand, with self-contained electric motor:	1	A
84224090	- - Other	10	C
84229000	- Parts	1	A
8423	WEIGHING MACHINERY (EXCLUDING BALANCES OF A SENSITIVITY OF 5 CG OR BETTER), INCLUDING WEIGHT OPERATED COUNTING OR CHECKING MACHINES; WEIGHING MACHINE OF ALL KINDS:		
84231000	- Weighing machines for people, including baby scales; household scales	6	C
84232000	- Scales for continuous weighing of goods on conveyors	MFN	E
84233000	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales:	MFN	E
84238	- Other weighing equipment and instruments:		
84238100	- - Having a maximum weighing capacity not exceeding 30 kg	1	A
842382	- - Having a maximum weighing capacity exceeding 30 kg but not exceeding 5 000 kg:		
84238210	- - - Scales for weighing cattle	10	C
84238220	- - - Spring balances of a capacity not exceeding 200 kg	10	C
84238290	- - - Other	1	A
84238900	- - Other	1	A
84239000	- Weighing machine weights of all kinds, parts of weighing machinery	1	A
8424	MECHANICAL APPLIANCES (WHETHER OR NOT HANDOPERATED) FOR PROJECTING, DISPERSING OR SPRAYING LIQUIDS OR POWDERS; FIRE EXTINGUISHERS, WHETHER OR NOT CHARGED; SPRAY GUNS AND SIMILAR APPLIANCES; STEAM OR SAND BLASTING MACHINES AND SIMILAR JET PROJECTING MACHINES:		
84241000	- Fire extinguishers, whether or not charged:	1	A
84242000	- Spray guns and similar appliances	1	A
84243000	- Steam or sand blasting machines and similar jet projecting machines	1	A
84248	- Other apparatus:		
842481	- - Agricultural or horticultural:		
84248110	- - - Hand-operated sprayers and sprinklers of a capacity not exceeding 20 litres	10	C
84248120	- - - Powered sprayers and sprinklers of a capacity not exceeding 20 litres	10	C
84248130	- - - Fumigators, towed, whether or not assembled	10	C
84248190	- - - Other	1	A
84248900	- - Other	0	A

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SAC Code	Description	Base Rate	Staging Category
842490	- Parts		
8424901	- - For sprayers:		
84249011	- - - For pharmaceutical products	1	A
84249019	- - - Other	6	B
84249090	- - Other	1	A
8425	PULLEY TACKLE, WINCHES AND CAPSTANS; JACKS:		
84251	- Pulley tackle		
84251100	- - Powered by electric motor	1	A
84251900	- - Other	1	A
84253	- Other winches; capstans:		
842531	- - Powered by electric motor		
84253110	- - - Pit-head winding gear; winches specially designed for use in the interior of mines underground	1	A
84253190	- - - Other	1	A
842539	- - Other		
84253910	- - - Pit-head winding gear; winches specially designed for use in the interior of mines underground	1	A
84253990	- - - Other	1	A
84254	- Jacks		
84254100	- Jacks; hoists of kind used for raising vehicles	1	A
84254200	- - Other jacks and hoists, hydraulic	MFN	E
84254900	- - Other	1	A
8426	SHIPS' DERRICKS; CRANES, INCLUDING CABLE CRANES; MOBILE LIFTING FRAMES, STRADDLE CARRIERS AND WORKS TRUCKS FITTED WITH A CRANE:		
84261	- Overhead travelling cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:		
842611	- - Overhead traveling cranes on fixed support		
84261110	- - - Having a loading capacity not exceeding 20 t	1	A
84261190	- - - Other	1	A
84261200	- - Mobile lifting frames on tyres and straddle carriers	1	A
842619	- - Other		
84261910	- - - Fixed lifting frames, having a loading capacity not exceeding 20 t	1	A
84261990	- - - Other	1	A
842620	- Tower cranes:		
84262010	- - Fixed, having a loading capacity not exceeding 20 t	1	A
84262090	- - Other	1	A
842630	- Gantry cranes:		
84263010	- - Fixed, having a loading capacity not exceeding 20 t	1	A
84263090	- - Other	1	A
84264	- Other machinery, self-propelled:		
84264100	- - On tyres	1	A
84264900	- - Other	1	A
84269	- Other machinery:		
84269100	- - Designed for mounting on road vehicles	1	A
84269900	- - Other	1	A
8427	FORK-LIFT TRUCKS; OTHER WORKS TRUCKS FITTED WITH LIFTING OR HANDLING EQUIPMENT:		
84271000	- Self-propelled trucks powered by an electric motor	1	A
84272000	- Other self-propelled trucks	1	A
84279000	- Other trucks	MFN	E
8428	OTHER LIFTING, HANDLING, LOADING OR UNLOADING MACHINERY (FOR EXAMPLE, LIFTS, ESCALATORS, CONVEYORS, TELEFERICS):		
84281000	- Lifts and skip hoists	1	A
84282000	- Pneumatic elevators and conveyors	1	A
84283	- Other continuous-action elevators and conveyors, for goods or materials:		
84283100	- - Specially designed for use in the interior of mines and other underground use	1	A
84283200	- - Other, bucket type	1	A
84283300	- - Other, belt type	1	A
84283900	- - Other	1	A
84284000	- Escalators and moving walkways	1	A
84286000	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	1	A
842890	- Other machinery and apparatus		
84289010	- Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	MFN	E
84289090	- - Other	MFN	E

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SAC Code	Description	Base Rate	Staging Category
8429	SELF-PROPELLED BULLDOZERS, ANGLEDOZERS, GRADERS, LEVELLERS, SCRAPERS, MECHANICAL SHOVELS, EXCAVATORS, SHOVEL LOADERS, TAMPING MACHINES AND ROAD ROLLERS:		
84291	- Bulldozers and angledozers:		
84291100	-- Track laying	1	A
84291900	-- Other	1	A
84292000	- Levellers:	1	A
84293000	- Scrapers:	1	A
84294000	- Tamping machines and road rollers	1	A
84295	- Mechanical shovels, excavators and shovel loaders:		
84295100	- Front-end shovel loaders	1	A
84295200	-- Machinery with a 360° revolving superstructure:	1	A
84295900	-- Other	1	A
8430	OTHER MOVING, GRADING, LEVELLING, SCRAPING, EXCAVATING, TAMPING, COMPACTING, EXTRACTING OR BORING MACHINERY, FOR EARTH, MINERALS OR ORES; PILE-DRIVERS AND PILE-EXTRACTORS; SNOW-PLOUGHS AND SNOW-BLOWERS:		
84301000	- Pile-drivers and pile-extractors	1	A
84302000	Snow-ploughs and snow-blowers	1	A
84303	- Coal or rock cutters and tunnelling machinery:		
84303100	-- Self-propelled	1	A
84303900	-- Other	1	A
84304	- Other boring or sinking machinery:		
84304100	-- Self-propelled	1	A
84304900	-- Other	1	A
84305000	- Other machinery, self-propelled	1	A
84306	- Other machinery, not self-propelled:		
84306100	-- Tamping or compacting machinery	1	A
84306900	-- Other	1	A
8431	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINERY OF HEADINGS 84.25 TO 84.30:		
84311000	- Of machinery of heading 84.25	1	A
84312000	- Of machinery of heading 84.27:	1	A
84313	- Of machinery of heading 84.28:		
84313100	-- Of lifts, skip hoists or escalators	1	A
84313900	-- Other	1	A
84314	- Machinery or apparatus of heading 84.26, 84.29 and 84.30		
84314100	-- Buckets, shovels, grabs and grips:	1	A
84314200	-- Bulldozer or angledozer blades	1	A
84314300	-- Machinery for boring or sinking machinery of subheading 8430 41 or 8430.49:	1	A
84314900	-- Other	1	A
8432	AGRICULTURAL, HORTICULTURAL OR FORESTRY MACHINERY FOR SOIL PREPARATION OR CULTIVATION; LAWN OR SPORTS-GROUND ROLLERS:		
84321000	- Ploughs	10	C
84322	- Harrows, scarifiers, cultivators, weeders and hoes:		
84322100	-- Disc harrows	10	C
84322900	-- Other	1	A
84323000	- Seeders, planters and transplanters	1	A
84324000	- Manure spreaders and fertilizer distributors	1	A
84328000	- Other machinery, apparatus and devices:	1	A
843290	- Parts		
84329010	-- For ploughs and harrows	10	C
84329090	-- Other	1	A
8433	HARVESTING OR THRESHING MACHINERY, INCLUDING STRAW OR FODDER BALERS; GRASS OR HAY MOWERS; MACHINES FOR CLEANING, SORTING OR GRADING EGGS, FRUIT OR OTHER AGRICULTURAL PRODUCE, OTHER THAN MACHINERY OF HEADING 84.37:		
84331	- Lawnmowers		
84331100	-- Powered, with the cutting device rotating in a horizontal plane	1	A
84331900	-- Other	1	A
84332000	- Mowers, including cutter bars for tractor mounting	1	A
84333000	- Other haymaking machinery	1	A
84334000	- Straw or fodder balers, including pick-up balers	1	A

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SAC Code	Description	Base Rate	Staging Category
84335	- Other harvesting machinery; threshing machinery:		
84335100	- - Combine harvester-threshers	1	A
84335200	- - Other threshing machinery	1	A
84335300	- - Root or tuber harvesting machines	1	A
84335900	- - Other	1	A
843360	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce:		
84336010	- - Operating on the principle of electronic colour measurement:	10	C
84336090	- - Other	1	A
84339000	- Parts	1	A
8434	MILKING MACHINES AND DAIRY MACHINERY:		
84341000	- Milking machines	1	A
84342000	- Dairy machinery	1	A
84349000	- Parts	1	A
8435	PRESSES, CRUSHERS AND SIMILAR MACHINERY USED IN THE MANUFACTURE OF WINE, CIDER, FRUIT JUICES OR SIMILAR BEVERAGES:		
84351000	- Machinery and apparatus	1	A
84359000	-Parts	1	A
8436	OTHER AGRICULTURAL, HORTICULTURAL, FORESTRY, POULTRY-KEEPING OR BEE-KEEPING MACHINERY, INCLUDING GERMINATION PLANT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT; POULTRY INCUBATORS AND BROODERS:		
84361000	- Machinery for preparing animal feeding stuffs	1	A
84362	- Poultry-keeping machinery; poultry incubators and brooders		
84362100	- - Poultry incubators and brooders	1	A
84362900	- - Other	1	A
84368000	- Other machinery and apparatus	1	A
84369	- Parts		
84369100	- Of poultry-keeping machinery and apparatus	1	A
84369900	- - Other	1	A
8437	MACHINES FOR CLEANING, SORTING OR GRADING SEED, GRAIN OR DRIED LEGUMINOUS VEGETABLES; MACHINERY USED IN THE MILLING INDUSTRY OR FOR THE WORKING OF CEREALS OR DRIED LEGUMINOUS VEGETABLES, OTHER THAN FARM-TYPE MACHINERY:		
843710	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables:		
84371010	- Cyclone separators and revolving machines for cleaning and grading grain:	10	C
84371090	- - Other	1	A
843780	- Other machinery and apparatus		
84378010	- - Hammer type crushing and grinding machines for cereals	10	C
84378020	- - Grain mixing machines	10	C
84378090	- - Other	1	A
84379000	- Parts	1	A
8438	MACHINERY, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER, FOR THE INDUSTRIAL PREPARATION OR MANUFACTURE OF FOOD OR DRINK, OTHER THAN MACHINERY FOR THE EXTRACTION OR PREPARATION OF ANIMAL OR FIXED VEGETABLE FATS OR OILS:		
84381000	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	1	A
84382000	- Machinery for the manufacture of confectionery, cocoa or chocolate	1	A
84383000	- Machinery for sugar manufacture	1	A
84384000	- Brewery machinery	1	A
84385000	- Machinery for the preparation of meat or poultry	1	A
843860	- Machinery for the preparation of fruits, nuts or vegetables:		
84386010	- - Fruit pulpers	10	C
84386090	- - Other	1	A
84388000	- Other machinery	1	A
84389000	- Parts	1	A
8439	MACHINERY FOR MAKING PULP OF FIBROUS CELLULOSIC MATERIAL OR FOR MAKING OR FINISHING PAPER OR PAPERBOARD:		
84391000	- Machinery for making pulp of fibrous cellulosic material	1	A
84392000	- Machinery for making paper or paperboard	1	A
84393000	- Machinery for finishing paper or paperboard	1	A
84399	- Parts		

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SAC Code	Description	Base Rate	Staging Category
84399100	-- Of machinery for making pulp of fibrous cellulosic material	1	A
84399900	-- Other	1	A
8440	BOOK-BINDING MACHINERY, INCLUDING BOOKSEWING MACHINES:		
84401000	-- Machinery and apparatus	1	A
84409000	- Parts	1	A
8441	OTHER MACHINERY FOR MAKING UP PAPER PULP, PAPER OR PAPERBOARD, INCLUDING CUTTING MACHINES OF ALL KINDS:		
84411000	- Cutting machines	1	A
84412000	- Machines for making bags, sacks or envelopes	1	A
84413000	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	1	A
84414000	- Machines for moulding articles in paper pulp, paper or paperboard	1	A
84418000	- Other machinery	1	A
84419000	Parts	1	A
8442	MACHINERY, APPARATUS AND EQUIPMENT (OTHER THAN THE MACHINE-TOOLS OF HEADINGS 8456 TO 8465), FOR TYPE-FOUNDING OR TYPE-SETTING, FOR PREPARING OR MAKING PRINTING BLOCKS, PLATES, CYLINDERS OR OTHER PRINTING COMPONENTS; PRINTING TYPE, BLOCKS, PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS; BLOCKS, PLATES, CYLINDERS AND LITHOGRAPHIC STONES, PREPARED FOR PRINTING PURPOSES (FOR EXAMPLE, PLANED, GRAINED OR POLISHED):		
844230	Other machinery, apparatus and equipment		
84423010	-- Phototype-setting and composing machines:	1	A
84423020	-- Machinery, devices and equipment for typesetting or composing by other processes, with or without founding devices	1	A
84423090	-- Other	1	A
84424000	- Parts of the foregoing machinery, apparatus or equipment	1	A
84425000	- Printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	1	A
8443	PRINTING MACHINERY USED FOR PRINTING BY MEANS OF THE PRINTING TYPE, BLOCKS, PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS OF HEADING 84.42; OTHER PRINTING MACHINES, COPY AND FAX MACHINES, WHETHER OR NOT COMBINED; PARTS AND ACCESORIES.		
84431	Printing machinery used for printing by the printing type, blocks, plates, cylinders and other printing components of heading 84.42:		
84431100	-- Reel-fed offset printing machinery	1	A
84431200	Sheet-fed offset printing machinery, office type, sheet size not exceeding 22 X 36 cm	1	A
84431300	- Other offset printing machinery and apparatus:	1	A
84431400	- Letterpress printing machinery, excluding flexographic printing, reel-fed	1	A
84431500	- Letterpress printing machinery, excluding flexographic printing, other than reel-fed	1	A
84431600	-- Flexographic printing machinery	1	A
84431700	-- Gravure printing machinery	1	A
84431900	-- Other	1	A
84433	- Other printing machines, copy and fax machines, whether or not combined.		
84433100	-- Machines performing two or more of the following functions: print, copy or fax, suitable to be connected to an automatic data processing machine or to a network	1	A
84433200	-- Other machine suitable to be connected to an automatic data processing machine or to a network	1	A
84433900	-- Other	1	A
84439	- Parts and accesories		
84439100	Printing machinery parts and accesories, used for printing by the printing type, blocks, plates, cylinders and other printing components of heading 84.42	1	A
84439900	-- Other	0	A
84440000	MACHINES FOR EXTRUDING, DRAWING, TEXTURING OR CUTTING MAN-MADE TEXTILE MATERIALS	1	A
8445	MACHINES FOR PREPARING TEXTILE FIBRES; SPINNING, DOUBLING OR TWISTING MACHINES AND OTHER MACHINERY FOR PRODUCING TEXTILE YARNS; TEXTILE REELING OR WINDING (INCLUDING WEFT-WINDING) MACHINES AND MACHINES FOR PREPARING TEXTILE YARNS FOR USE ON THE MACHINES OF HEADING 8446 OR 8447:		
84451	- Machines for preparing textile fibres:		
84451100	-- Carding machines	1	A
84451200	-- Combing machines	1	A

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SAC Code	Description	Base Rate	Staging Category
84451300	-- Drawing or roving machines	1	A
84451900	-- Other	1	A
84452000	- Textile spinning machines	1	A
84453000	- Textile doubling or twisting machines	1	A
84454000	- Textile winding (including weft-winding) or reeling machines	1	A
84459000	- Other	1	A
8446	WEAVING MACHINES (LOOMS):		
84461000	- For weaving fabrics of a width not exceeding 30 cm	1	A
84462	- For weaving fabrics of a width exceeding 30 cm, shuttle type:		
84462100	-- Power looms	1	A
84462900	-- Other	1	A
84463000	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	1	A
8447	KNITTING MACHINES, STITCH-BONDING MACHINES AND MACHINES FOR MAKING GIMPED YARN, TULLE, LACE, EMBROIDERY, TRIMMINGS, BRAID OR NET AND MACHINES FOR TUFTING:		
84471	- Circular knitting machines:		
84471100	-- With cylinder diameter not exceeding 165 mm	1	A
84471200	-- With cylinder diameter exceeding 165 mm	1	A
84472000	Flat knitting machines; stitch-bonding machines	1	A
84479000	- Other	1	A
8448	AUXILIARY MACHINERY FOR USE WITH MACHINES OF HEADING 84.44, 84.45, 84.46 OR 84.47 (FOR EXAMPLE, DOBBIES, JACQUARDS, AUTOMATIC STOP MOTIONS, SHUTTLE CHANGING MECHANISMS); PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF THIS HEADING OR OF HEADING 8444, 8445, 8446 OR 8447 (FOR EXAMPLE, SPINDLES AND SPINDLE FLYERS, CARD CLOTHING, COMBS, EXTRUDING NIPPLES, SHUTTLES, HEALDS AND HEALD-FRAMES, HOSIERY NEEDLES):		
84481	- Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47:		
84481100	-- Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	1	A
84481900	-- Other	1	A
84482000	- Parts and accessories of machines of heading 8444 or of their auxiliary machinery	1	A
84483	- Parts and accessories of machines of heading 8445 or of their auxiliary machinery:		
84483100	-- Card clothing	1	A
84483200	-- Of machines for preparing textile fibres, other than card clothing:	1	A
84483300	-- Spindles, spindle flyers, spinning rings and ring travellers	1	A
84483900	-- Other	1	A
84484	- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:		
84484200	-- Combs, healds and heald-frames	1	A
844849	-- Other		
84484910	-- Shuttles	1	A
84484990	-- Other	1	A
84485	Parts and accessories of machines of heading 84.47 or of their auxiliary machinery		
84485100	-- Sinkers, needles and other articles used in forming nets	1	A
84485900	-- Other	1	A
84490000	MACHINERY FOR THE MANUFACTURE OR FINISHING OF FELT OR NONWOVENS IN THE PIECE OR IN SHAPES, INCLUDING MACHINERY FOR MAKING FELT HATS; BLOCKS FOR MAKING HATS	1	A
8450	WASHING MACHINES, INCLUDING MACHINES WITH DRYER DEVICE:		
84501	- Machines, each of a dry linen capacity not exceeding 10 kg:		
84501100	-- Fully automatic machines:	15	C
84501200	-- Other machines, with built-in centrifugal drier:	15	C
84501900	-- Other	15	C
84502000	- Machines, each of a dry linen capacity exceeding 10 kg:	1	A
84509000	- Parts	1	A

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SAC Code	Description	Base Rate	Staging Category
8451	MACHINERY (OTHER THAN MACHINES OF HEADING 8450) FOR WASHING, CLEANING, WRINGING, DRYING, IRONING, PRESSING (INCLUDING FUSING PRESSES), BLEACHING, DYEING, DRESSING, FINISHING, COATING OR IMPREGNATING TEXTILE YARNS, FABRICS OR MADE UP TEXTILE ARTICLES AND MACHINES FOR APPLYING THE PASTE TO THE BASE FABRIC OR OTHER SUPPORT USED IN THE MANUFACTURE OF FLOOR COVERINGS SUCH AS LINOLEUM; MACHINES FOR REELING, UNREELING, FOLDING, CUTTING OR PINKING TEXTILE FABRICS:		
84511000	- Dry-cleaning machines	1	A
84512	- Drying machines:		
84512100	- - Machines, each of a dry linen capacity not exceeding 10 kg	MFN	E
84512900	- - Other	1	A
84513000	- Ironing machines and presses, including fusing presses	1	A
84514000	- Washing, bleaching or dyeing machines:	1	A
84515000	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	1	A
84518000	- Other machinery and apparatus	1	A
84519000	- Parts	1	A
8452	SEWING MACHINES, OTHER THAN BOOK-SEWING MACHINES OF HEADING 8440; FURNITURE, BASES AND COVERS SPECIALLY DESIGNED FOR SEWING MACHINES; SEWING MACHINE NEEDLES		
84521000	- Sewing machines of the household type	1	A
84522	- Other sewing machines:		
84522100	- - Automatic units	1	A
84522900	- - Other	1	A
84523000	- Sewing machine needles	1	A
84524000	- Furniture, bases and covers for sewing machines and parts thereof	15	C
84529000	- Other parts of sewing machines	1	A
8453	MACHINERY FOR PREPARING, TANNING OR WORKING HIDES, SKINS OR LEATHER OR FOR MAKING OR REPAIRING FOOTWEAR OR OTHER ARTICLES OF HIDES, SKINS OR LEATHER, OTHER THAN SEWING MACHINES:		
84531000	Machinery for preparing, tanning or working hides, skins or leather	1	A
84532000	- Machinery for making or repairing footwear	1	A
84538000	- Other machinery and apparatus	1	A
84539000	- Parts	1	A
8454	CONVERTERS, LADLES, INGOT MOULDS AND CASTING MACHINES, OF A KIND USED IN METALLURGY OR IN METAL FOUNDRIES:		
84541000	- Converters	1	A
84542000	- Ingot moulds and ladles:	1	A
84543000	- Casting machines	1	A
84549000	- Parts	1	A
8455	METAL-ROLLING MILLS AND ROLLS THEREOF:		
84551000	- Tube rolling mills	1	A
84552	- Other rolling mills:		
84552100	- - For hot rolling or combination hot and cold rolling	1	A
84552200	- - For cold rolling	1	A
84553000	- Rolls for rolling mills	1	A
84559000	- Other parts	1	A
8456	MACHINE-TOOLS FOR WORKING ANY MATERIAL BY REMOVAL OF MATERIAL, BY LASER OR OTHER LIGHT OR PHOTON BEAM, ULTRASONIC, ELECTRO-DISCHARGE, ELECTRO-CHEMICAL, ELECTRON BEAM, IONIC-BEAM OR PLASMA ARC PROCESSES:		
84561000	=C778	0	A
84562000	- Operated by laser or other light or photon beam processes:	1	A
84563000	- Operated by ultrasonic processes	1	A
84569000	- Other	0	A
8457	MACHINING CENTRES, UNIT CONSTRUCTION MACHINES (SINGLE STATION) AND MULTI-STATION TRANSFER MACHINES, FOR WORKING METAL:		
84571000	- Machining centres	1	A
84572000	- Single station Machines	1	A
84573000	- Multi-station machines	1	A

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SAC Code	Description	Base Rate	Staging Category
8458	LATHES (INCLUDING TURNING CENTRES) FOR REMOVING METAL:		
84581	- Horizontal lathes:		
84581100	-- Numerically controlled	1	A
84581900	-- Other	1	A
84589	- Other lathes:		
84589100	-- Numerically controlled	1	A
84589900	-- Other	1	A
8459	MACHINE-TOOLS (INCLUDING WAY-TYPE UNIT HEAD MACHINES) FOR DRILLING, BORING, MILLING, THREADING OR TAPPING BY REMOVING METAL, OTHER THAN LATHES (INCLUDING TURNING CENTRES) OF HEADING 84.58:		
84591000	- Way-type unit head machines	1	A
84592	- Other drilling machines:		
84592100	-- Numerically controlled	1	A
84592900	-- Other	1	A
84593	- Other boring-milling machines:		
84593100	-- Numerically controlled	1	A
84593900	-- Other	1	A
84594000	- Other boring machines	1	A
84595	- Milling machines, knee-type:		
84595100	-- Numerically controlled	1	A
84595900	-- Other	1	A
84596	- Other milling machines:		
84596100	-- Numerically controlled	1	A
84596900	-- Other	1	A
84597000	- Other threading or tapping machines	1	A
8460	MACHINE-TOOLS FOR DEBURRING, SHARPENING, GRINDING, HONING, LAPPING, POLISHING OR OTHERWISE FINISHING METAL OR CERMETS BY MEANS OF GRINDING STONES, ABRASIVES OR POLISHING PRODUCTS, OTHER THAN GEAR CUTTING, GEAR GRINDING OR GEAR FINISHING MACHINES OF HEADING 84.61:		
84601	- Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:		
84601100	-- Numerically controlled	1	A
84601900	-- Other	1	A
84602	- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:		
84602100	-- Numerically controlled	1	A
84602900	-- Other	1	A
84603	- Sharpening machines:		
84603100	-- Numerically controlled	1	A
84603900	-- Other	1	A
84604000	- Honing or lapping machines	1	A
84609000	- Other	1	A
8461	MACHINE-TOOLS FOR PLANING, SHAPING, SLOTTING, BROACHING, GEAR CUTTING, GEAR GRINDING OR GEAR FINISHING, SAWING, CUTTING-OFF AND OTHER MACHINE-TOOLS WORKING BY REMOVING METAL OR CERMETS, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
84612000	- Shaping or slotting machines	1	A
84613000	- Broaching machines	1	A
84614000	- Gear cutting, gear grinding or gear finishing machines	1	A
84615000	- Sawing or cutting-off machines	1	A
84619000	- Other	1	A
8462	MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY FORGING, HAMMERING OR DIE-STAMPING; MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY BENDING, FOLDING, STRAIGHTENING, FLATTENING, SHEARING, PUNCHING OR NOTCHING; PRESSES FOR WORKING METAL OR METAL CARBIDES, NOT SPECIFIED ABOVE:		
84621000	Forging or die-stamping machines (including presses) and other hammer machines	1	A
84622	- Bending, folding, straightening or flattening machines (including presses):		
84622100	-- Numerically controlled	1	A
84622900	-- Other	1	A
84623	- Shearing machines (including presses), other than combined punching and shearing machines:		

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SAC Code	Description	Base Rate	Staging Category
84623100	-- Numerically controlled	1	A
84623900	-- Other	1	A
84624	Punching or notching machines (including presses), including combined punching and shearing machines:		
84624100	-- Numerically controlled	1	A
84624900	-- Other	1	A
84629	- Other		
84629100	-- Hydraulic presses	1	A
84629900	-- Other	1	A
8463	OTHER MACHINE-TOOLS FOR WORKING METAL OR CERMETS, WITHOUT REMOVING MATERIAL:		
84631000	- Draw-benches for bars, tubes, profiles, wire or the like	1	A
84632000	- Thread rolling machines	1	A
84633000	- Machines for working wire	1	A
84639000	- Other	1	A
8464	MACHINE-TOOLS FOR WORKING STONE, CERAMICS, CONCRETE, ASBESTOS-CEMENT OR LIKE MINERAL MATERIALS OR FOR COLD WORKING GLASS:		
84641000	- Sawing machines:	0	A
84642000	- Grinding or polishing machines:	0	A
84649000	- Other	0	A
8465	MACHINE-TOOLS (INCLUDING MACHINES FOR NAILING, STAPLING, GLUEING OR OTHERWISE ASSEMBLING) FOR WORKING WOOD, CORK, BONE, HARD RUBBER, HARD PLASTICS OR SIMILAR HARD MATERIALS:		
84651000	- Machines which can carry out different types of machining operations without tool change between such operations	1	A
84659	- Other		
84659100	-- Sawing machines:	1	A
84659200	-- Planing, milling or moulding machines	1	A
84659300	-- Grinding or polishing machines	1	A
84659400	-- Bending or assembling machines	1	A
84659500	-- Shaping or slotting machines	1	A
84659600	-- Splitting, slicing or paring machines	1	A
84659900	-- Other	1	A
8466	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADINGS 8456 TO 8465, INCLUDING WORK OR TOOL HOLDERS, SELF-OPENING DIEHEADS, DIVIDING HEADS AND OTHER SPECIAL ATTACHMENTS FOR MACHINE-TOOLS; TOOL HOLDERS FOR ANY TYPE OF TOOL FOR WORKING IN THE HAND:		
84661000	- Tool holders and self-opening dieheads:	1	A
84662000	- Work holders:	1	A
84663000	- Dividing heads and other special attachments for machine-tools	1	A
84669	- Other		
84669100	-- For machines of heading 84.64:	0	A
84669200	-- For machines of heading 84.65:	1	A
84669300	-- For machines of headings 84.56 to 84.61:	1	A
84669400	-- For machines of heading 84.62 or 84.63:	1	A
8467	TOOLS FOR WORKING IN THE HAND, PNEUMATIC, HYDRAULIC OR WITH SELF-CONTAINED ELECTRIC OR NONELECTRIC MOTOR:		
84671	- Pneumatic:		
84671100	-- Rotary type (including combined rotarypercussion)	1	A
84671900	-- Other	1	A
84672	- Powered by electric motor:		
84672100	-- Drills of all kinds, including rotary drills	1	A
84672200	-- Chain saws including cut-off saw:	1	A
84672900	-- Other	1	A
84678	-- Other tools		
84678100	-- Chain saws:	1	A
84678900	-- Other	1	A
84679	- Parts		
84679100	- Chain saws	1	A
84679200	-- Of pneumatic tools	1	A
84679900	-- Other	1	A

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SAC Code	Description	Base Rate	Staging Category
8468	MACHINERY AND APPARATUS FOR SOLDERING, BRAZING OR WELDING, WHETHER OR NOT CAPABLE OF CUTTING, OTHER THAN THOSE OF HEADING 85.15; GAS-OPERATED SURFACE TEMPERING MACHINES AND APPLIANCES:		
84681000	- Hand-held blowtorch	1	A
84682000	- Other gas-operated machinery and apparatus	1	A
84688000	- Other machinery and apparatus	1	A
84689000	- Parts	1	A
8469	TYPEWRITERS OTHER THAN PRINTERS OF HEADING 84.71; WORD-PROCESSING MACHINES:		
8469001	- Automatic typewriters and word-processing machines:		
84690011	- - Automatic word-processing machines	0	A
84690012	- - Automatic typewriters	1	A
84690020	- Other typewriters, electric	1	A
84690030	- Other typewriters, non-electric	1	A
8470	CALCULATING MACHINES AND POCKET-SIZE DATA RECORDING, REPRODUCING AND DISPLAYING MACHINES WITH CALCULATING FUNCTIONS; ACCOUNTING MACHINES, POSTAGE-FRANKING MACHINES, TICKET-ISSUING MACHINES AND SIMILAR MACHINES, INCORPORATING A CALCULATING DEVICE; CASH REGISTERS:		
84701000	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	0	A
84702	- Other electronic calculating machines:		
84702100	- - Incorporating a printing device	1	A
84702900	- - Other	0	A
84703000	- Other calculating machines	0	A
84705000	- Cash registers:	0	A
84709000	- Other	0	A
8471	AUTOMATIC DATA PROCESSING MACHINES AND UNITS THEREOF; MAGNETIC OR OPTICAL READERS, MACHINES FOR TRANSCRIBING DATA ONTO DATA MEDIA IN CODED FORM AND MACHINES FOR PROCESSING SUCH DATA, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
84713000	Portable digital automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	0	A
84714	- Other digital automatic data processing machines:		
84714100	- - Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	0	A
84714900	- - Other, presented in the form of systems	0	A
84715000	- Digital processing units other than those of subheading 84.71 41 or 84.71 49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	0	A
84716000	- Input or output units, whether or not containing storage units in the same housing:	0	A
84717000	- Storage units	0	A
84718000	- Other digital automatic data processing machines	0	A
84719000	- Other	0	A
8472	OTHER OFFICE MACHINES (FOR EXAMPLE, HECTOGRAPH OR STENCIL DUPLICATING MACHINES, ADDRESSING MACHINES, AUTOMATIC BANKNOTE DISPENSERS, COINSORTING MACHINES, COIN-COUNTING OR WRAPPING MACHINES, PENCIL-SHARPENING MACHINES, PERFORATING OR STAPLING MACHINES):		
84721000	- Copy machines, including mimeograph	1	A
84723000	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	1	A
847290	- Other		
84729010	- - Addressing machines and address plate embossing machines, other than those of sub-heading 8443.39	1	A
84729090	- - Other	0	A

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SAC Code	Description	Base Rate	Staging Category
8473	PARTS AND ACCESSORIES (OTHER THAN COVERS, CARRYING CASES AND THE LIKE) SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH MACHINES OF HEADINGS 84.69 TO 84.72:		
84731000	- Parts and accessories of the machines of heading 84.69	1	A
84732	- Parts and accessories of the machines of heading 84.70:		
84732100	- - Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	0	A
84732900	- - Other	0	A
84733000	- Parts and accessories of the machines of heading 84.71	0	A
84734000	- Parts and accessories of the machines of heading 84.72	1	A
84735000	- Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	0	A
8474	MACHINERY FOR SORTING, SCREENING, SEPARATING, WASHING, CRUSHING, GRINDING, MIXING OR KNEADING EARTH, STONE, ORES OR OTHER MINERAL SUBSTANCES, IN SOLID (INCLUDING POWDER OR PASTE) FORM; MACHINERY FOR AGGLOMERATING, SHAPING OR MOULDING SOLID MINERAL FUELS, CERAMIC PASTE, UNHARDENED CEMENTS, PLASTERING MATERIALS OR OTHER MINERAL PRODUCTS IN POWDER OR PASTE FORM; MACHINES FOR FORMING FOUNDRY MOULDS OF SAND:		
84741000	- Sorting, screening, separating or washing machines	1	A
84742000	- Crushing or grinding machines	1	A
84743	- Mixing or kneading machines:		
847431	- - Concrete or mortar mixers:		
84743110	- - - Of a capacity not exceeding 0.36 m ³	10	C
84743190	- - - Other	1	A
84743200	- - Machines for mixing mineral substances with bitumen	1	A
84743900	- - Other	1	A
847480	- Other machinery and apparatus:		
84748010	- - Machines for making concrete blocks	1	A
84748090	- - Other	1	A
84749000	- Parts	1	A
8475	MACHINES FOR ASSEMBLING ELECTRIC OR ELECTRONIC LAMPS, TUBES OR VALVES OR FLASHBULBS, IN GLASS ENVELOPES; MACHINES FOR MANUFACTURING OR HOT WORKING GLASS OR GLASSWARE:		
84751000	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	1	A
84752	- Machines for manufacturing or hot working glass or glassware:		
84752100	- - Machines for making optical fibres and preforms thereof	1	A
84752900	- - Other	1	A
84759000	- Parts	1	A
8476	AUTOMATIC GOODS-VENDING MACHINES (FOR EXAMPLE, POSTAGE STAMP, CIGARETTE, FOOD OR BEVERAGE MACHINES), INCLUDING MONEYCHANGING MACHINES:		
84762	- Automatic beverage-vending machines:		
84762100	- - Incorporating heating or refrigerating devices	15	C
84762900	- - - Other	15	C
84768	- - Other		
84768100	- - Incorporating heating or refrigerating devices	15	C
84768900	- - Other	15	C
84769000	- Parts	1	A
8477	MACHINERY FOR WORKING RUBBER OR PLASTICS OR FOR THE MANUFACTURE OF PRODUCTS FROM THESE MATERIALS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:		
84771000	- Injection-moulding machines:	0	A
84772000	- Extruders	1	A
84773000	- Blow moulding machines	1	A
84774000	- Vacuum moulding machines and other thermoforming machines	1	A
84775	- Other machinery for moulding or otherwise forming		
84775100	- - For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	1	A
84775900	- - Other	1	A

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SAC Code	Description	Base Rate	Staging Category
84778000	- Other machinery and apparatus	1	A
84779000	- Parts	0	A
8478	MACHINERY FOR PREPARING OR MAKING UP TOBACCO, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:		
84781000	- Machinery and apparatus	1	A
84789000	- Parts	1	A
8479	MACHINES AND MECHANICAL APPLIANCES HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:		
84791000	- Machinery for public works, building or the like	1	A
84792000	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	1	A
84793000	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	1	A
84794000	- Rope- or cable-making machines	1	A
84795000	- Industrial robots, not elsewhere specified or included:	0	A
84796000	- Evaporative air coolers	1	A
84798	- Other machines and apparatus:		
84798100	-- For treating metal, including electric wire coilwinders	1	A
84798200	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenizing, emulsifying or stirring machines:	1	A
84798900	-- Other	1	A
84799000	- Parts	0	A
8480	MOULDING BOXES FOR METAL FOUNDRY; MOULD BASES; MOULDING PATTERNS; MOULDS FOR METAL (OTHER THAN INGOT MOULDS), METAL CARBIDES, GLASS, MINERAL MATERIALS, RUBBER OR PLASTICS:		
84801000	- Moulding boxes for metal foundry	1	A
84802000	- Mould plate bases	1	A
84803000	- Moulding patterns	1	A
84804	- Moulds for metal or metal carbides:		
84804100	-- For injection or compression moulding	1	A
84804900	-- Other	1	A
84805000	- Moulds for glass	1	A
84806000	- Moulds for mineral materials	1	A
84807	- Moulds for rubber or plastics:		
84807100	-- For injection or compression moulding	1	A
84807900	-- Other	1	A
8481	TAPS, COCKS, VALVES AND SIMILAR APPLIANCES FOR PIPES, BOILER SHELLS, TANKS, VATS OR THE LIKE, INCLUDING PRESSURE-REDUCING VALVES AND THERMOSTATICALLY CONTROLLED VALVES:		
84811000	- Pressure-reducing valves:	1	A
84812000	- Valves for oleohydraulic or pneumatic transmissions:	1	A
84813000	- Check valves:	1	A
84814000	- Safety or relief valves:	1	A
848180	- Other tap-ware articles and the like		
84818010	-- Taps, cocks and valves, of bronze or plastics, of an internal diameter not exceeding 26 mm, for regulating the flow of water or other liquids at low pressure (not exceeding 125 psi):	15	C
84818020	-- Taps, cocks and valves, of an internal diameter of less than 26 mm, with single or double handles for wash basins, baths and the like, including mechanisms for flushing cisterns:	15	C
84818090	-- Other	1	A
84819000	- Parts	1	A
8482	BALL OR ROLLER BEARINGS:		
84821000	- Ball bearings	1	A
84822000	- Tapered roller bearings, including cone and tapered roller assemblies	1	A
84823000	- Spherical roller bearings	1	A
84824000	- Needle roller bearings	1	A
84825000	- Other cylindrical roller bearings	1	A
84828000	- Other, including combined ball/roller bearings	1	A
84829	- Parts		
84829100	-- Balls, needles and rollers	1	A
84829900	-- Other	1	A

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SAC Code	Description	Base Rate	Staging Category
8483	TRANSMISSION SHAFTS (INCLUDING CAM SHAFTS AND CRANK SHAFTS) AND CRANKS, BEARING HOUSINGS AND PLAIN SHAFT BEARINGS; GEARS AND GEARING; BALL OR ROLLER SCREWS; GEAR BOXES AND OTHER SPEED CHANGERS, INCLUDING TORQUE CONVERTERS; FLYWHEELS AND PULLEYS, INCLUDING PULLEY BLOCKS; CLUTCHES AND SHAFT COUPLINGS INCLUDING UNIVERSAL JOINTS:		
84831000	Transmission shafts (including cam shafts and crank shafts) and cranks:	1	A
84832000	- Bearing housings, incorporating ball or roller bearings	1	A
84833000	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings:	1	A
84834000	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters:	1	A
848350	Flywheels and pulleys, including pulley blocks:		
84835010	-- Pulleys of an external diameter of 25 mm or more but less than 750 mm:	1	A
84835090	-- Other	1	A
84836000	- Clutches and shaft couplings including universal joints:	1	A
84839000	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts:	1	A
8484	METAL-PLASTIC GASKETS; SETS OR ASSORTMENTS OF GASKETS AND SIMILAR JOINTS, DISSIMILAR IN COMPOSITION, PUT UP IN POUCHES, ENVELOPES OR SIMILAR PACKINGS; MECHANICAL SEALS:		
84841000	- Metal-plastic gaskets	6	B
84842000	- Mechanical seals	6	B
84849000	-- Other	6	B
8486	MACHINERY FOR USED EXCLUSIVELY OR PRIMARILY IN THE MANUFACTURE OF SEMICONDUCTORS SHAPED IN PERIFORM MONOCRYSTALS OR WAFERS, SEMICONDUCTOR DEVICES, ELECTRONIC INTEGRATED CIRCUITS OR FLAT SCREEN DISPLAYS; MACHINERY AND APPARATUS DESCRIBED IN NOTE 9 C) OF THIS CHAPTER; PARTS AND ACCESSORIES		
84861000	- Machinery for used exclusively or primarily in the manufacture of semiconductors shaped in periform monocrystals or wafers	1	A
848620	Machinery and apparatus used in the manufacture os semiconductor devices or electronic integrated circuits:		
84862010	- Operated by laser or other light or photon beam processes:	1	A
84862020	-- To burn dry schemes (traces) on semiconductor material	0	A
84862030	- Bending, folding, straightening or flattening machines (including presses) numerically controled	1	A
84862040	-- Grinding or polishing machines:	1	A
84862050	-- Extruders	1	A
84862060	-- Blow moulding machines	1	A
84862070	-- Resistor ovens (indirect heating)	1	A
84862080	-- induction or dielectric heating ovens	1	A
8486209	- Other		
84862091	--- Resistors ovens (direct heating) with temperature not exceeding 900 °C, other than laboratory type	10	C
84862092	--- Apparatus of ion implantation for doping semiconductor material	0	A
84862093	--- Apparatus for direct trace on wafers	0	A
84862094	--- Photorepeater	1	A
84862099	--- Other	1	A
848630	- Machinery and apparatus for the manufacture of flat screen display devices		
8486301	-- Machine-tools for working any material by removal of material		
84863011	-- Operated by laser or other light or photon beam processes:	0	A
84863012	--- Operated by ultrasonic processes	1	A
84863013	--- Operated by electro-discharge process	1	A
84863019	--- Other	1	A
84863020	-- Sawing machines:	1	A
84863030	-- Grinding or polishing machines:	1	A
84863040	-- Industrial robots	1	A
84863090	-- Other	1	A
848640	- Machinery and apparatus described in note 9 c) of this chapter		
84864010	- Injection-moulding machines:	1	A
84864020	- Vacuum moulding machines and other thermoforming machines	1	A
84864030	-- For injection or compression moulding	1	A
8486404	-- Completly or partially automatic		

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SAC Code	Description	Base Rate	Staging Category
84864041	- - - Totally or partially automatic	1	A
84864049	- - - Other	1	A
84864090	- - Other	1	A
84869000	- Parts and accesories	1	A
8487	MACHINERY PARTS OR APPARATUS, NOT ELSEWHERE IN THIS CHAPTER SPECIFIED OR INCLUDED, NO ELECTRICAL CONECCTION, ELECTRIC INSULATED PARTS, COIL, CONTACTS OR OTHER ELECTRICAL FEATURES		
84871000	- Ships' or boats propellers and blades thereof	1	A
84879000	- Other	1	A
85	ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISI ON IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES		
8501	ELECTRIC MOTORS AND GENERETORS; EXCLUDING GENERATING SETS		
85011000	- Motors of an output not exceeding 37.5 W	1	A
85012000	- Universal motors of an output exceeding 37.5 W	1	A
85013	- Other DC motors; DC generators:		
85013100	- - Of an output not exceeding 750 W	1	A
85013200	- - Of an output exceeding 750 W but not exceeding 75 kW	1	A
85013300	- - Of an output exceeding 75 kW but not exceeding 375 kW	1	A
85013400	- - Of an output exceeding 375 kW	1	A
85014000	- Other AC motors, single-phase	1	A
85015	- Other AC motors, multi-phase:		
85015100	- - Of an output not exceeding 750 W	1	A
85015200	- - Of an output exceeding 750 W but not exceeding 75 kW	1	A
85015300	- - Of an output exceeding 75 Kw	1	A
85016	- AC generators (alternators):		
85016100	- - Of an output not exceeding 75 kVA	1	A
85016200	- - Of an output exceeding 75 kVA but not exceeding 375 kVA	1	A
85016300	- - Of an output exceeding 375 kVA but not exceeding 750 kVA	1	A
85016400	- - Of an output exceeding 750 kVA	1	A
8502	ELECTRIC GENERATING SETS AND ROTARY CONVERTERS		
85021	- Generating sets with piston engines of ignition by compression (diesel or semi-diesel engines):		
85021100	- - Of an output not exceeding 75 kVA	1	A
85021200	- - Of an output exceeding 75 kVA but not exceeding 375 kVA	1	A
85021300	- - Of an output exceeding 375 kVA	1	A
85022000	- Generating sets with piston engines of spark-ignition (internal combustion engine)	1	A
85023	- Other generating sets:		
85023100	- - Wind-powered	1	A
85023900	- - Other	1	A
85024000	- Electric rotary converters	1	A
85030000	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING 8501 OR 8502	1	A
8504	ELECTRICAL TRANSFORMERS, STATIC CONVERTERS (FOR EXAMPLE, RECTIFIERS) AND REACTANCE INDUCTORS (SELF-INDUCED)		
85041000	- Ballasts for discharge lamps or tubes	1	A
85042	- Liquid dielectric transformers:		
85042100	- - Of a power handling capacity not exceeding 650 kVA	1	A
85042200	- - Of a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	1	A
85042300	- - Of a power handling capacity exceeding 10,000 kVA	1	A
85043	- Other transformers:		
85043100	- - Of a power handling capacity not exceeding 1 kVA	1	A
85043200	- - Of a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	1	A
85043300	- - Of a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	1	A
85043400	- - Of a power handling capacity exceeding 500 kVA	1	A
85044000	- Static converters	1	A
85045000	- Other reactance inductors (self-induced)	0	A
85049000	- Parts	1	A
8505	ELECTRO-MAGNETS; PERMANENT MAGNETS AND ARTICLES INTENDED TO BECOME PERMANENT MAGNETS; ELECTRO-MAGNETIC OR PERMANENT MAGNET CHUCKS, CLAMPS AND SIMILAR HOLDING DEVICES; ELECTRO-MAGNETIC COUPLINGS, CLUTCHES, VARIABLE SPEED DRIVES AND BRAKES; ELECTROMAGNETIC LIFTING HEADS		
85051	- Permanent magnets and articles intended to become permanent magnets:		
85051100	- - Of metal	1	A
85051900	- - Other	1	A
85052000	- Electro-magnetic couplings, clutches; variable speed drives and brakes	1	A
850590	- Other, including parts:		

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85059010	-- Electro-magnetic lifting heads	1	A
85059090	-- Other	1	A
8506	ELECTRIC PRIMARY CELLS AND BATTERIES		
850610	- Of manganese dioxide:		
85061010	-- Cylindrical dry cells of a voltage of 1.5 V, of an external volume not exceeding 300 cm ³ , weighing not more than 100 g each	15	A
85061020	-- Rectangular dry cells of a voltage of 1.5 V, 6 V or 9 V of an external volume not exceeding 300 cm ³ , weighing not more than 1 200 g each	15	A
85061090	-- Other	1	A
85063000	- Of mercuric oxide	1	A
85064000	- Of silver oxide	1	A
85065000	- Of lithium	1	A
85066000	- Of air-zinc	1	A
85068000	- Other primary cells and batteries	1	A
85069000	- Parts	6	A
8507	ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT RECTANGULAR OR SQUARE		
85071000	- Lead-acid, of a kind used for starting piston engines:	15	A
85072000	- Other lead-acid accumulators	15	B
85073000	- Of nickel-cadmium	1	A
85074000	- Of nickel-iron	1	A
85078000	- Other accumulators	1	A
850790	- Parts:		
85079010	-- Separators	6	A
85079090	-- Other	1	A
8508	VACUUM CLEANERS		
85081	- With electric engine incorporated:		
850811	-- Of a power exceeding 1500 W and capacity of the tank or the dust bag not exceeding 20L.:		
85081110	- - - For household use	15	A
85081120	- - - For industrial use	1	A
850819	-- Other:		
85081910	- - - For household use	15	A
85081920	- - - For industrial use	1	A
85086000	- Other vacuum cleaners	1	A
85087000	-Parts	1	A
8509	ELECTRO-MECHANICAL HOUSEHOLD APPLIANCES WITH SELF-CONTAINED ELECTRIC MOTOR, EXCLUDING VACUUM CLEANERS FROM HEADING 85,08		
85094000	- Food grinders and mixers; fruit or vegetable juice extractors	15	A
850980	- Other appliances:		
85098010	-- Floor polishers	15	A
85098020	-- Kitchen waste disposers	15	A
85098090	-- Other	15	C
85099000	- Parts	1	A
8510	SHAVERS, HAIR CLIPPERS AND HAIR-REMOVING APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR		
85101000	- Shavers	10	A
85102000	- Hair clippers	10	A
85103000	- Hair-removing appliances	10	A
85109000	- Parts	1	A
8511	ELECTRICAL IGNITION OR STARTING EQUIPMENT OF A KIND USED FOR SPARK-IGNITION OR COMPRESSIONIGNITION INTERNAL COMBUSTION ENGINES (FOR EXAMPLE, IGNITION MAGNETOS, MAGNETODYNAMOS, IGNITION COILS, SPARKING PLUGS AND GLOW PLUGS, STARTER MOTORS); GENERATORS (FOR EXAMPLE, DYNAMOS, ALTERNATORS) AND CUT-OUTS OF A KIND USED IN CONJUNCTION WITH SUCH ENGINES		
85111000	- Sparking plugs	1	A
85112000	- Ignition magnetos; magneto-dynamos; magnetic flywheels	1	A
85113000	- Distributors; ignition coils	1	A
85114000	- Starter motors and dual purpose startergenerators	1	A
85115000	- Other generators	1	A
85118000	- Other equipment and devices	1	A
85119000	- Parts	1	A
8512	ELECTRICAL LIGHTING OR SIGNALLING EQUIPMENT (EXCLUDING ARTICLES OF HEADING 8539), ELECTRIC WINDSHIELD WIPERS, DEFROSTERS AND DEMISTERS, OF A KIND USED FOR CYCLES OR MOTOR VEHICLES		
85121000	- Lighting or visual signalling equipment of a kind used on bicycles	1	A
85122000	- Other lighting or visual signalling equipment	1	A
85123000	- Sound signalling equipment	1	A

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SAC Code	Description	Base Rate	Staging Category
85124000	- Windshield wipers, defrosters and demisters	6	A
851290	- Parts		
85129010	-- Windshield wipers, of a kind used in vehicles of the heading 87.02	1	A
85129090	-- Other	6	A
8513	PORTABLE ELECTRIC LAMPS DESIGNED TO FUNCTION BY THEIR OWN SOURCE OF ENERGY (FOR EXAMPLE: OF PRIMARY CELLS, ACCUMULATORS, ELECTROMAGNETIC), OTHER THAN LIGHTING EQUIPMENT OF HEADING 85.12		
85131000	- Lamps	6	A
85139000	- Parts	6	A
8514	INDUSTRIAL OR LABORATORY ELECTRIC FURNACES AND OVENS, INCLUDING THOSE FUNCTIONING BY INDUCTION OR DIELECTRIC LOSS; OTHER INDUSTRIAL OR LABORATORY EQUIPMENT FOR THE HEAT TREATMENT OF MATERIALS BY INDUCTION OR DIELECTRIC LOSS		
85141000	- Resistance heated furnaces and ovens (of indirect heating)	0	A
85142000	- Furnaces and ovens functioning by induction or dielectric loss	0	A
851430	- Other furnaces and ovens		
85143010	-- Resistance furnaces and ovens (of indirect heating) for a temperatures not exceeding 900°C, other than laboratory furnaces	10	C
85143090	-- Other	0	A
85144000	- Other equipment for the heat treatment of materials by induction or dielectric loss	1	A
85149000	- Parts:	0	A
8515	ELECTRIC (INCLUDING ELECTRICALLY HEATED GAS), LASER OR OTHER LIGHT OR PHOTON BEAM, ULTRASONIC, ELECTRON BEAM, MAGNETIC PULSE OR PLASMA ARC SOLDERING, BRAZING OR WELDING MACHINES AND APPARATUS, WHETHER OR NOT CAPABLE OF CUTTING; ELECTRIC MACHINES AND APPARATUS FOR HOT SPRAYING OF METALS OR CERMETS		
85151	- Brazing or soldering machines and apparatus:		
85151100	-- Soldering irons and guns	1	A
85151900	-- Other	1	A
85152	- Machines and apparatus for resistance welding of metal:		
85152100	-- Fully or partly automatic	1	A
85152900	-- Other	1	A
85153	- Machines and apparatus for welding metal, of plasma arc:		
85153100	-- Fully or partly automatic	1	A
851539	-- Other:		
85153910	--- For arc welding, AC, for an operating current of 180 A or more but not more than 250 A, with coated electrodes	1	A
85153990	--- Other	1	A
85158000	- Other machinery and apparatus	1	A
85159000	- Parts	1	A
8516	ELECTRIC INSTANTANEOUS OR STORAGE WATER HEATERS AND IMMERSION HEATERS; ELECTRIC SPACE HEATING APPARATUS AND SOIL HEATING APPARATUS; ELECTROTHERMIC HAIR-DRESSING APPARATUS (FOR EXAMPLE, HAIR DRIERS, HAIR CURLERS, CURLING TONG HEATERS) AND HAND DRIERS; ELECTRIC SMOOTHING IRONS; OTHER ELECTRO-THERMIC APPLIANCES OF A KIND USED FOR HOUSEHOLD PURPOSES; ELECTRIC HEATING RESISTORS, OTHER THAN THOSE OF HEADING 8545		
85161000	- Electric instantaneous or storage water heaters and immersion heaters	MFN	E
85162	- Electric space heating apparatus and electric soil heating apparatus:		
85162100	-- Storage heating radiators	15	A
85162900	-- Other	15	A
85163	- Electro-thermic hair-dressing or hand-drying apparatus:		
85163100	-- Hair driers	15	A
85163200	-- Other hair-dressing apparatus	15	A
85163300	-- Hand-drying apparatus	15	A
85164000	- Electric smoothing irons	10	A
85165000	- Microwave ovens	6	A
85166000	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:	15	G
85167	- Other electro-thermic appliances:		
85167100	-- Coffee or tea-makers	15	A
85167200	-- Toasters	15	A
85167900	-- Other	15	A
851680	- Electric heating resistors:		
85168010	-- Flat, of rectangular (other than square) or sealed cylindrical cross-section, externally coated with non-alloy steel or copper of a capacity not exceeding 900 W	1	A
85168020	-- Strip type (flat, circular or semi-circular), cylindrical, finned, of a capacity not exceeding 2 500 W, externally coated with non-alloy steel or copper	1	A

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SAC Code	Description	Base Rate	Staging Category
85168030	-- Immersion type, of a capacity not exceeding 9 000 W, externally coated with non-alloy steel or copper	1	A
85168040	-- Reinforced, for cookers, other than sealed disc type	1	A
85168090	-- Other	1	A
85169000	- Parts	1	A
8517	TELEPHONES, INCLUDING MOBILE PHONES (CELLULAR PHONES) AND THOSE OF OTHER WIRELESS NETWORKS; OTHER DEVICES FOR VOICE TRANSMISSION OR VOICE RECEPTION, IMAGES OR OTHER DATA, INCLUDING COMMUNICATIONS NETWORK WITH OR WITHOUT CABLE (SUCH AS LOCAL NETWORKS (LAN) O EXTENDED (WAN)), OTHER THAN TRANSMISSION OR RECEPTION APPARATUS OF HEADINGS 84.43, 85.25, 85.27 OR 85.28		
85171	- Telephones, including mobile phones (cellular phones) and those of ohter wireless networks:		
85171100	-- Telephones with cordless handsets with microphone combine	0	A
85171200	-- Mobile phones (cellular phones) and those of other wireless networks	0	A
85171800	-- Other	0	A
85176	- Other aparatus for voice transmission and reception, image or other data, including communications networks with or without cable (such as local networks (LAN) or extended (WAN));		
851761	-- Base stations:		
85176110	--- Telecommunication apparatus for carrier-current or digital telecommunication	0	A
8517612	--- Transmitters:		
85176121	---- For broadcasting	1	A
85176122	---- With receptor incorporated	0	A
85176129	---- Other	0	A
85176200	-- Apparatus for the reception, conversion and transmission or regeneration of voice, image or other data, including switching and routing apparatus	0	A
851769	-- Other		
85176910	--- Telephonic or telegraphic receivers	0	A
85176990	--- Other	0	A
85177000	- Parts	0	A
8518	MICROPHONES AND STANDS THEREOF; LOUDSPEAKERS, WHETHER OR NOT MOUNTED IN THEIR CASES; HEADPHONES AND EARPHONES, WHETHER OR NOT COMBINED WITH A MICROPHONE, AND SETS CONSISTING OF A MICROPHONE AND ONE OR MORE LOUDSPEAKERS; AUDIO-FREQUENCY ELECTRIC AMPLIFIERS; ELECTRIC SOUND AMPLIFIER SETS		
85181000	- Microphones and stands thereof	0	A
85182	- Loudspeakers, whether or not mounted in their cases:		
85182100	-- Single loudspeakers, mounted in their case	1	A
85182200	-- Multiple loudspeakers, mounted in the same case	1	A
85182900	-- Other	0	A
85183000	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	1	A
85184000	- Audio-frequency electric amplifiers	1	A
85185000	- Electric sound amplifier sets	1	A
85189000	- Parts	1	A
8519	SOUND RECORD APPARATUS; SOUND REPRODUCING APPARATUS, SOUND RECORD AND PLAYER DEVICES		
851920	- Coins, bills, cards, tokens or any other cash media operetad apparatus		
85192010	-- Coin- or token-operated record players	15	A
85192090	-- Other	15	A
851930	- Turntables		
8519301	-- With automatic record changing mechanism:		
85193011	--- CKD, put up in kits	6	A
85193019	--- Other	15	A
85193090	-- Other	15	A
85195000	- Telephone answering machines	0	A
85198	- Other apparatus:		
851981	-- Using a magnetic, optical or semiconductor support:		
85198110	--- Transcribing machines	15	A
8519812	--- Pocket-size cassette-players:		
85198121	---- CKD, put up in kits	6	A
85198129	---- Other	15	A
8519813	-- Other cassette-players:		
85198131	---- CKD, put up in kits	6	A
85198139	---- Other	15	A

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SAC Code	Description	Base Rate	Staging Category
85198140	--- Dictating machines not capable of operating without an external source of power	15	A
8519815	--- Digital Apparatus:		
85198151	---- CKD, put up in kits	6	A
85198159	---- Other	15	A
8519816	-- Other cassette-players:		
85198161	---- CKD, put up in kits	6	A
85198169	---- Other	15	A
85198190	-- Other	15	A
851989	-- Other:		
8519891	--- Turntables without loudspeakers		
85198911	---- CKD, put up in kits	6	A
85198919	---- Other	15	A
8519892	--- Other turntables		
85198921	---- CKD, put up in kits	6	A
85198929	---- Other	15	A
85198930	--- Transcribing machines	15	A
85198990	--- Other	15	A
8521	VIDEO RECORDING OR REPRODUCING APPARATUS, WHETHER OR NOT INCORPORATING A VIDEO TUNER RECEIVER		
852110	- Magnetic tape-type:		
85211010	--- CKD, put up in kits	6	A
85211020	Reproducing apparatus for "magazine programmes" for tape of a width of 19 mm or more, whether or not incorporating a unit for programming sequential operation, for television companies	10	A
85211090	-- Other	15	A
85219000	- Other	15	A
8522	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 8519 TO 8521		
85221000	- Pick-up cartridges	1	A
852290	- Other:		
85229010	-- Cabinets and cases of wood	15	C
85229090	-- Other	1	A
8523	DISCS; TAPES, PERMANENT DATA BASED SEMICONDUCTOR STORAGE DEVICES, SMART CARDS, AND OTHER PREPARED UNRECORDED MEDIA FOR SOUND RECORDING OR SIMILAR RECORDING OF OTHER PHENOMENA, INCLUDING MATRICES AND MASTERS FOR THE PRODUCTION OF RECORDS, OTHER THAN PRODUCTS OF CHAPTER 37:		
85232	- Magnetic:		
852321	- Cards with magnetic band:		
85232110	--- Unrecorded	0	A
85232120	--- Recorded	0	A
852329	-- Other		
8523291	--- Unrecorded magnetic tapes:		
85232911	---- For sound recording, on Tapes	0	A
85232919	---- Other	0	A
8523292	--- Magnetic disks for automatic data processing machines, unrecorded:		
85232921	---- Removable	0	A
85232929	---- Other	0	A
85232930	--- Other magnetic disks, unrecorded	0	A
85232940	-- Magnetic tapes for reproducing phenomena other than sound or image, recorded	0	A
8523295	--- Other magnetic tapes, recorded:		
85232951	---- Educational	6	A
85232952	---- Other, of a width of 19 mm or more for reproducing sound and image	6	A
85232953	---- Other, for reproducing sound and image	15	A
85232954	---- Other, for reproducing sound only	15	A
85232959	---- Other	15	A
85232960	-- Magnetic disks for reproducing phenomena other than sound or image, fixed or removable, for automatic data processing machines, recorded	0	A
8523299	--- Other		
85232991	---- For reproducing phenomena other than sound or image, recorded	0	A
85232999	---- Other	0	A
852340	- Optical media:		
8523401	-- Discs for laser reading systems, recorded:		
85234011	--- For reproducing phenomena other than sound or image	0	A
85234012	--- For reproducing sound only	10	A
85234019	--- Other	1	A
8523402	-- Other, recorded:		

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SAC Code	Description	Base Rate	Staging Category
85234021	--- For reproducing phenomena other than sound or image	0	A
85234029	--- Other	0	A
85234090	-- Other, unrecorded	0	A
85235	- Semiconductor media:		
852351	-- Permanent data storage devices, semiconductor based:		
85235110	--- Unrecorded	0	A
85235120	--- Recorded	0	A
852352	-- Smart cards:		
85235210	--- Smart cards incorporating an electronic integrated circuits	0	A
85235290	--- Parts	0	A
852359	-- Other		
85235910	--- Proximity cards and tags	0	A
85235920	--- Other cards and tags	0	A
85235930	--- Parts of cards and tags of subheadings 8523.59.10 and 8523.59.20	0	A
8523599	--- Other:		
85235991	---- Unrecorded	0	A
85235992	---- Recorded	0	A
852380	- Other		
8523801	-- Albums (of Vinyl acetate) for turntables:		
85238011	--- Educational	6	A
85238019	--- Other	15	A
85238020	-- Master records or metal matrices	1	A
8523809	-- Other:		
85238091	--- Unrecorded	0	A
85238092	--- Recorded	0	A
8525	TRANSMISSION APPARATUS FOR RADIO-BROADCASTING OR TELEVISION, WHETHER OR NOT INCORPORATING RECEPTION APPARATUS OR SOUND RECORDING OR REPRODUCING APPARATUS; TELEVISION CAMERAS; STILL IMAGE DIGITAL CAMERAS AND VIDEO CAMERAS		
852550	- Transmission apparatus:		
85255010	-- Of radio-broadcasting	1	A
85255090	-- Other	0	A
85256000	- Transmission apparatus with receiver incorporated	0	A
852580	- Television cameras, still image digital cameras and video cameras:		
85258010	- Television cameras	1	A
85258020	- Still image digital cameras and video cameras	0	A
8526	RADAR APPARATUS, RADIO NAVIGATIONAL AID APPARATUS AND RADIO REMOTE CONTROL APPARATUS		
85261000	- Radar apparatus	1	A
85269	- Other:		
85269100	-- Radio navigational aid apparatus	1	A
85269200	-- Radio remote control apparatus	6	A
8527	RECEIVER APPARATUS FOR RADIO-BROADCASTING, WHETHER OR NOT COMBINED, IN THE SAME CASE (CABINET), WITH SOUND RECORDING OR REPRODUCING APPARATUS OR WITH A CLOCK		
85271	- Radio-broadcast receivers capable of operating without an external source of power:		
852712	-- Pocket-size radio cassette-players:		
85271210	--- CKD, put up in kits	1	A
85271290	--- Other	15	A
852713	-- Other apparatus combined with sound recording or reproducing apparatus:		
85271310	--- CKD, put up in kits	1	A
85271390	--- Other	15	A
852719	-- Other:		
85271910	--- CKD, put up in kits	1	A
85271990	--- Other	15	A
85272	- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:		
852721	-- Combined with sound recording or reproducing apparatus:		
85272110	--- CKD, put up in kits	1	A
85272190	--- Other	15	A
852729	-- Other:		
85272910	--- CKD, put up in kits	1	A
85272990	--- Other	15	A
85279	- Other:		
852791	-- Combined with sound recording or reproducing apparatus:		
85279110	--- CKD, put up in kits	1	A
85279190	--- Other	15	A

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SAC Code	Description	Base Rate	Staging Category
852792	-- Not combined with sound recording or reproducing apparatus but combined with a clock:		
85279210	--- CKD, put up in kits	1	A
85279290	--- Other	15	A
852799	-- Other:		
85279910	--- CKD, put up in kits	1	A
85279990	--- Other	15	A
8528	VIDEO MONITORS AND VIDEO PROJECTORS,WHETHER OR NOT INCORPORATING TELEVISION-BROADCAST RECEIVERS, WHETHER OR NOT INCORPORATING RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS;		
85284	- Video monitor, with cathode-ray tubes .		
85284100	-- Of the kind use solely or mainly with automatic data procesing machines of the heading 84.71	0	A
852849	-- Other:		
8528491	-- Colour:		
85284911	--- CKD, put up in kits	1	A
85284919	--- Other	15	A
8528492	-- Black and white or other monochrome:		
85284921	--- CKD, put up in kits	1	A
85284929	--- Other	15	A
85285	- Other video monitors:		
85285100	-- Of the kind use solely or mainly with automatic data procesing machines of the heading 84.71	0	A
852859	-- Other:		
8528591	--- Colour:		
85285911	---- CKD, put up in kits	1	A
85285919	---- Other	15	A
8528592	--- Black and white or other monochrome:		
85285921	---- CKD, put up in kits	1	A
85285929	---- Other	15	A
85286	- Video projectors:		
85286100	-- Of the kind use solely or mainly with automatic data procesing machines of the heading 84.71	0	A
852869	-- Other:		
85286910	--- CKD, put up in kits	1	A
85286990	--- Other	15	A
85287	- Television reciever apparatus, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:		
852871	-- Not designed to incorporate a display device or video screen:		
85287110	--- CKD, put up in kits	1	A
85287190	--- Other	15	A
852872	-- Other, in colour:		
85287210	--- CKD, put up in kits	1	A
85287290	--- Other	15	A
852873	--- Other, black and white or other monochrome:		
85287310	--- CKD, put up in kits	1	A
85287390	--- Other	15	A
8529	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 8525 TO 8528		
85291000	- Antennas and antenna reflectors of all kinds; parts suitable for use with such articles	0	A
852990	- Other:		
85299010	-- Cabinets and cases of wood	15	C
85299090	-- Other	1	A
8530	ELECTRICAL SIGNALLING APPARATUS (EXCLUDING MESSAGING APPARATUS), SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS OR SIMILAR, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS (OTHER THAN THOSE OF HEADING 86.08)		
85301000	- Equipment for railways or similar	1	A
85308000	- Other apparatus	1	A
85309000	- Parts	1	A
8531	ELECTRIC SOUND OR VISUAL SIGNALING APPARATUS (FOR EXAMPLE, BELLS, SIRENS, INDICATOR PANELS, BURGLAR OR FIRE ALARMS), OTHER THAN THOSE OF HEADING 85.12 OR 85.30		
85311000	- Burglar or fire alarms and similar apparatus	1	A
85312000	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	0	A
853180	- Other apparatus:		

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SAC Code	Description	Base Rate	Staging Category
85318010	-- Electric bells, buzzers, door chimes, etc.	MFN	E
85318090	-- Other	1	A
85319000	- Parts	0	A
8532	ELECTRICAL CAPACITORS, FIXED, VARIABLE OR ADJUSTABLE (PRE-SET)		
85321000	- Fixed capacitors designed for use in 50/60 Hz circuits, and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	0	A
85322	- Other fixed capacitors:		
85322100	-- Tantalum	0	A
85322200	-- Aluminium electrolytic	0	A
85322300	-- With ceramic dielectric, single layer	0	A
85322400	-- With ceramic dielectric, multilayer	0	A
85322500	-- With dielectric of paper or plastics	0	A
85322900	-- Other	0	A
85323000	- Variable or adjustable (pre-set) capacitors	0	A
85329000	- Parts	0	A
8533	ELECTRICAL RESISTORS (INCLUDING RHEOSTATS AND POTENTIOMETERS), OTHER THAN HEATING RESISTORS		
85331000	- Fixed carbon resistors, composition or film types	0	A
85332	- Other fixed resistors:		
85332100	-- For a power handling capacity not exceeding 20 W	0	A
85332900	-- Other	0	A
85333	- Wirewound variable resistors (including rheostats and potentiometers):		
85333100	-- For a power handling capacity not exceeding 20 W	0	A
85333900	-- Other	0	A
85334000	- Other variable resistors (including rheostats and potentiometers)	0	A
85339000	- Parts	0	A
85340000	PRINTED CIRCUITS	0	A
8535	ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, FUSES, LIGHTNING ARRESTERS, VOLTAGE LIMITERS, SURGE SUPPRESSORS, PLUGS, JUNCTION BOXES), FOR A VOLTAGE EXCEEDING 1 000 VOLTS		
85351000	- Fuses and circuit breaker fuses	1	A
85352	- Circuit breakers:		
85352100	-- For a voltage of less than 72.5 kV	1	A
85352900	-- Other	1	A
85353000	- Switches and make-and-break switches	1	A
853540	- Lightning arresters, voltage limiters and surge suppressors:		
85354010	-- Lightning arresters	1	A
85354020	-- Voltage limiters	1	A
85354030	-- Surge suppressors	1	A
85359000	- Other	1	A
8536	ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, RELAYS, FUSES, SURGE SUPPRESSORS, PLUGS, SOCKETS, LAMP-HOLDERS, AND OTHER CONNECTORS, JUNCTION BOXES), FOR A VOLTAGE NOT EXCEEDING 1000 VOLTS; OPTICAL FIBER CONNECTORS, BUNDLES OR CABLES OF OPTICAL FIBER		
853610	- Fuses and circuit breaker fuses		
85361010	-- Fuses	1	A
8536102	-- Circuit breakers fuses:		
85361021	--- Safety type, hand operated, for a current not exceeding 600 A and a voltage not exceeding 600 V	10	C
85361022	--- Blade Type, hand operated, for a current not exceeding 100 A and a voltage not exceeding 250 V:	10	C
85361029	--- Other	1	A
853620	- Circuit breakers:		
85362010	-- Thermo-magnetic, vacuum, air or oil types or of moulded plastics for a current not exceeding 100 A and a voltage not exceeding 250 V	MFN	E
85362090	-- Other	1	A
853630	- Other apparatus for protecting electrical circuits:		
85363010	-- Surge suppressors	1	A
85363090	-- Other	1	A
85364	- Relays:		
85364100	-- For a voltage not exceeding 60 V	1	A
853649	-- Other:		
85364910	--- Surge indicators and electrical contactors	MFN	E
85364990	--- Other	1	A
853650	- Other switches:		

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SAC Code	Description	Base Rate	Staging Category
85365010	-- Single-pole switches, rotary or chain-pull, for a voltage not exceeding 250 V	1	A
85365020	-- Single-pole switches, plate or patch types, for a voltage not exceeding 250 V	MFN	E
85365050	-- Single-pole pressure switches, for a voltage not exceeding 250 V	1	A
85365060	-- Magnetic starters for electric motors	MFN	E
85365070	-- Thermo-electric automatic switches (starters) for fluorescent lamps or fluorescent tubes	10	C
85365090	-- Other	0	A
85366	- Lamp-holders, plugs and sockets:		
85366100	-- Lamp-holders	MFN	E
85366900	-- Other	0	A
853670	- Optical fiber connectors, bundles or cable of optical fiber:		
85367010	-- Of plastic	14	A
8536702	-- Of cooper		
85367021	--- Cast, molded, stamped or forged, but not otherwise worked	5	A
85367029	--- Other	14	A
85367090	-- Other	0	A
85369000	- Other apparatus	0	A
8537	BOARDS, PANELS, CONSOLES, DESKS, CABINETS AND OTHER BASES, EQUIPPED WITH TWO OR MORE APPARATUS OF HEADING 8535 OR 8536, FOR ELECTRIC CONTROL OR DISTRIBUTION, INCLUDING THOSE INCORPORATING INSTRUMENTS OR APPARATUS OF CHAPTER 90, AND NUMERICAL CONTROL APPARATUS, OTHER THAN SWITCHING APPARATUS OF HEADING 85.17		
85371000	- For a voltage not exceeding 1 000 V	MFN	E
85372000	- For a voltage exceeding 1 000 V	10	C
8538	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADING 85.35, 85.36 OR 85.37		
85381000	- Boards, panels, consoles, cabinets and other bases for the goods of heading 8537, not equipped with their apparatus	6	C
85389000	- Other	1	A
8539	ELECTRIC FILAMENT OR DISCHARGE LAMPS AND TUBES , INCLUDING SEALED BEAM LAMPS OR SEALED UNITS AND ULTRA-VIOLET OR INFRARED LAMPS AND TUBES; ARC-LAMPS		
85391000	- Sealed beam lamp units	6	A
85392	- Other lamps and filament tubes, excluding ultra-violet or infra-red lamps		
85392100	-- Tungsten halogen	6	A
853922	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V		
85392210	--- Incandescent filament lamps of a power of 15 W or more	1	A
85392290	--- Other	1	A
85392900	-- Other	6	A
85393	- Discharge lamps and tubes, other than ultra-violet lamps:		
853931	-- Fluorescent, hot cathode:		
85393110	--- Straight tubes, of a power of 14 W or more but not more than 215 W	1	A
85393120	--- With energy saving features	1	A
85393190	--- Other	6	A
85393200	-- Mercury or sodium vapour lamps; metal halide lamps	6	A
85393900	-- Other	6	A
85394	- Ultra-violet or infra-red lamps and tubes; arc lamps:		
85394100	-- Arc lamps	1	A
85394900	-- Other	1	A
853990	- Parts:		
85399010	-- Filaments with their supporting conducting wires; threaded or bayonet type bases for fluorescent lamps and tubes	1	A
85399090	-- Other	1	A
8540	THERMIONIC, COLD CATHODE OR PHOTO-CATHODE LAMPS, VALVES AND TUBES (FOR EXAMPLE, VACUUM OR VAPOUR OR GAS FILLED LAMPS, VALVES AND TUBES, MERCURY ARC RECTIFYING VALVES AND TUBES, CATHODE-RAY TUBES, TELEVISION CAMERA TUBES AND VALVES)		
85401	- Cathode-ray television picture tubes, including video monitor cathode-ray tubes:		
85401100	-- Colour	1	A
85401200	-- Black and white or other monochrome	1	A
85402000	- Television camera tubes; image converters and intensifiers tubes; other photo-cathode tubes	1	A
85404000	- Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	1	A
85405000	- Data/graphic display tubes, black and white or other monochrome	1	A
85406000	- Other cathode-ray tubes	1	A
85407	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:		

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SAC Code	Description	Base Rate	Staging Category
85407100	-- Magnetrons	1	A
85407200	-- Klystrons	1	A
85407900	-- Other	1	A
85408	- Other lamps, valves and tubes:		
85408100	-- Receiver or amplifier tubes	1	A
85408900	-- Other	1	A
85409	- Parts:		
85409100	-- Of cathode-ray tubes	1	A
85409900	-- Other	1	A
8541	DIODES, TRANSISTORS AND SIMILAR SEMICONDUCTOR DEVICES; PHOTOSENSITIVE SEMICONDUCTOR DEVICES, INCLUDING PHOTOVOLTAIC CELLS WHETHER OR NOT ASSEMBLED IN MODULES OR MADE UP INTO PANELS; LIGHT EMITTING DIODES; MOUNTED PIEZOELECTRIC CRYSTALS		
85411000	- Diodes, other than photosensitive or light emitting diodes	0	A
85412	- Transistors, other than photosensitive transistors:		
85412100	-- With a dissipation rate of less than 1 W:	0	A
85412900	-- Other	0	A
85413000	- Thyristors, diacs and triacs, other than photosensitive devices	0	A
85414000	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	0	A
85415000	- Other semiconductor devices	0	A
85416000	- Mounted piezo-electric crystals	0	A
85419000	- Parts	0	A
8542	ELECTRONIC INTEGRATED CIRCUITS		
85423	- Electronic integrated circuits:		
854231	-- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clocks and timing circuits, or other circuits:		
8542311	--- Digitals:		
85423111	---- Metal oxide semiconductors (MOS technology)	0	A
85423112	---- Circuits obtained by bipolar technology	0	A
85423119	---- Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology))	0	A
85423120	--- Other, excluding digitals	0	A
85423130	--- Hybrid integrated circuits:	0	A
85423180	--- Waste and scrap	1	A
854232	-- Memories:		
8542321	--- Digitals:		
85423211	---- Metal oxide semiconductors (MOS technology)	0	A
85423212	---- Circuits obtained by bipolar technology	0	A
85423219	---- Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology))	0	A
85423220	--- Other, excluding digitals	0	A
85423230	--- Hybrid integrated circuits:	0	A
85423280	--- Waste and scrap	1	A
854233	-- Amplifiers		
8542331	--- Digitals:		
85423311	---- Metal oxide semiconductors (MOS technology)	0	A
85423312	---- Circuits obtained by bipolar technology	0	A
85423319	---- Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology))	0	A
85423320	--- Other, excluding digitals	0	A
85423330	--- Hybrid integrated circuits:	0	A
85423380	--- Waste and scrap	1	A
854239	-- Other:		
8542391	--- Digitals:		
85423911	---- Metal oxide semiconductors (MOS technology)	0	A
85423912	---- Circuits obtained by bipolar technology	0	A
85423919	---- Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology))	0	A
85423920	--- Other, excluding digitals	0	A
85423930	--- Hybrid integrated circuits:	0	A
85423980	--- Waste and scrap	1	A
85429000	- Parts	0	A
8543	ELECTRICAL MACHINES AND APPARATUS, HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER		
85431000	- Particle accelerators	0	A
85432000	- Signal generators	1	A
85433000	- Machines and apparatus for electroplating, electrolysis or electrophoresis	0	A
854370	- Other machines and mechanical appliances:		

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SAC Code	Description	Base Rate	Staging Category
85437010	- Electric fence energizers	1	A
8543709	-- Other:		
85437091	--- Microwave frequency amplifiers	10	B
85437099	--- Other	1	A
854390	- Parts		
85439010	-- Electronic circuit micro-assemblies	0	A
85439090	-- Other	0	A
8544	INSULATED (INCLUDING ENAMELED OR ANODIZED) WIRE, CABLE (INCLUDING CO-AXIAL CABLE) AND OTHER INSULATED ELECTRIC CONDUCTORS, WHETHER OR NOT FITTED WITH CONNECTORS; OPTICAL FIBER CABLES, MADE UP OF INDIVIDUALLY SHEATHED FIBERS, WHETHER OR NOT ASSEMBLED WITH ELECTRIC CONDUCTORS OR FITTED WITH CONNECTORS		
85441	- Winding wire:		
85441100	-- Of copper	1	A
85441900	-- Other	1	A
85442000	- Co-axial cables and other co-axial electric conductors	6	B
85443000	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	6	B
85444	- Other electric conductors, for a voltage not exceeding 1,000 V:		
854442	-- Fitted with connectors:		
85444210	-- Electric conductors, for a voltage not exceeding 80 V	0	A
8544422	-- For a voltage exceeding 80 V but not exceeding 1 000 V:		
85444221	--- Wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodized, coated with silicone or insulated with asbestos or glass fibres)	MFN	E
85444229	--- Other	0	A
854449	-- Other:		
85444910	--- Electric conductors for a voltage not exceeding 80 V	0	A
8544492	--- For a voltage exceeding 80 V but not exceeding 1 000 V:		
85444921	--- Wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodized, coated with silicone or insulated with asbestos or glass fibres)	MFN	E
85444929	--- Other	MFN	E
85446000	- Other electric conductors, for a voltage exceeding 1 000 V	15	C
85447000	- Optical fibre cables	0	A
8545	CARBON ELECTRODES, CARBON BRUSHES, LAMP CARBONS, BATTERY CARBONS AND OTHER ARTICLES OF GRAPHITE OR OTHER CARBON, WITH OR WITHOUT METAL, OF A KIND USED FOR ELECTRICAL PURPOSES		
85451	- Electrodes:		
85451100	-- Of a kind used in ovens	1	A
85451900	-- Other	1	A
85452000	- Brushes	1	A
85459000	- Other	1	A
8546	ELECTRICAL INSULATORS OF ANY MATERIAL		
85461000	- Of glass	1	A
85462000	- Of ceramics	1	A
85469000	- Other	1	A
8547	INSULATING FITTINGS FOR ELECTRICAL MACHINES, APPLIANCES OR EQUIPMENT, BEING FITTINGS WHOLLY OF INSULATING MATERIAL APART FROM ANY MINOR COMPONENTS OF METAL (FOR EXAMPLE, THREADED SOCKETS) INCORPORATED DURING MOLDINGS SOLELY FOR THE PURPOSES OF ASSEMBLY, OTHER THAN INSULATORS OF HEADING 8546; ELECTRICAL CONDUIT TUBING AND JOINTS THEREOF, OF BASE METAL LINED WITH INSULATING MATERIAL		
85471000	- Insulating fittings of ceramics	1	A
85472000	- Insulating fittings of plastics	1	A
85479000	- Other	1	A
8548	WASTE AND SCRAP OF PRIMARY CELLS, PRIMARY BATTERIES AND ELECTRIC ACCUMULATORS; SPENT PRIMARY CELLS, SPENT PRIMARY BATTERIES AND SPENT ELECTRIC ACCUMULATORS; ELECTRICAL PARTS OF MACHINERY OR APPARATUS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER		
854810	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators:		
85481010	-- Lead-acid	1	A
85481090	-- Other	6	A

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SAC Code	Description	Base Rate	Staging Category
85489000	- Other	1	A
86	RAILWAY AND SIMILAR LOCOMOTIVES AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS		
8601	RAIL LOCOMOTIVES POWERED FROM AN EXTERNAL SOURCE OF ELECTRICITY OR BY ELECTRIC ACCUMULATORS		
86011000	- Powered from an external source of electricity	1	A
86012000	- Powered by electric accumulators	1	A
8602	OTHER RAIL LOCOMOTIVES; LOCOMOTIVE TENDERS		
86021000	- Diesel-electric locomotives	1	A
86029000	- Other	1	A
8603	SELF-PROPELLED RAILWAY OR TRAMWAY, OTHER THAN THOSE OF HEADING 8604		
86031000	- Powered from an external source of electricity	1	A
86039000	- Other	1	A
86040000	RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES, WHETHER OR NOT SELF-PROPELLED (FOR EXAMPLE, WORKSHOPS, CRANES, BALLAST TAMPERS, TRACK LINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES)	1	A
86050000	RAILWAY OR TRAMWAY PASSENGER COACHES, NOT SELF-PROPELLED; LUGGAGE VANS, POST OFFICE COACHES AND OTHER SPECIAL PURPOSE RAILWAY OR TRAMWAY COACHES, NOT SELF-PROPELLED (EXCLUDING THOSE OF HEADING 8604)	1	A
8606	RAILWAY OR TRAMWAY GOODS VANS AND WAGONS, NOT SELF-PROPELLED		
86061000	- Tank wagons and the like	1	A
86063000	- Insulated or refrigerated vans and wagons, other than those of subheading 8606.10	1	A
86069	- Other:		
86069100	-- Covered and closed	1	A
86069200	-- Open, with non-removable sides of a height exceeding 60 cm	1	A
86069900	-- Other	1	A
8607	PARTS OF RAILWAY OR TRAMWAY LOCOMOTIVES OR ROLLING-STOCK		
86071	- Bogies, bissel-bogies, axles and wheels, and parts thereof:		
86071100	-- Driving bogies and bissel-bogies	1	A
86071200	-- Other bogies and bissel-bogies	1	A
86071900	-- Other, including parts	1	A
86072	- Brakes and parts thereof:		
86072100	-- Air brakes and parts thereof	1	A
86072900	-- Other	1	A
86073000	- Hooks and other coupling devices, buffers, and parts thereof	1	A
86079	- Other:		
86079100	-- Of locomotives	1	A
86079900	-- Other	1	A
86080000	RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) SIGNALING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS OR SIMILAR, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS; PARTS OF THEREOF	1	A
86090000	CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT	1	A
87	VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF		
8701	TRACTORS (OTHER THAN TRACTORS OF HEADING 87.09)		
87011000	- Pedestrian controlled tractors	1	A
87012000	- Road tractors for semi-trailers	1	A
87013000	- Track-laying tractors	1	A
87019000	- Other	1	A
8702	MOTOR VEHICLES FOR THE TRANSPORT OF TEN OR MORE PERSONS, INCLUDING THE DRIVER		
870210	- With compression-ignition internal combustion piston engine (diesel or semi-diesel):		
87021050	-- With room for not more than 10 persons, including the driver	15	C
87021060	-- With room for more than 10 persons but not more than 15, including the driver	15	C
87021070	-- With room for more than 15 persons but not more than 45, including the driver	15	C
87021080	-- With room for not more than 45 persons, including the driver	5	C
870290	- Other		
87029050	-- With room for not more than 10 persons, including the driver; with sparkle-ignition piston engine, alternative	15	C

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SAC Code	Description	Base Rate	Staging Category
87029060	-- With room for more than 10 persons but not more than 25, including the driver; with sparkle-ignition piston engine, alternative	15	C
87029070	-- With room for more than 15 persons but not more than 45, including the driver; with sparkle-ignition piston engine, alternative	15	C
87029080	-- With room for more than 45 persons, including the driver; with sparkle-ignition piston engine, alternative	5	C
8702909	-- Other		
87029091	--- Electrically operated	1	A
87029099	--- Other	5	A
8703	MOTOR CARS AND OTHER MOTOR VEHICLES PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS (OTHER THAN THOSE OF HEADING 8702), INCLUDING FAMILY TYPE (BREAK OR STATION WAGONS) AND RACING CARS		
87031000	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	1	A
87032	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:		
870321	-- Of a cylinder capacity not exceeding 1000 cm3:		
8703215	--- All-terrain vehicles equipped with three (trikes) or four wheels (quads):		
87032151	---- Three wheels all-terrain vehicle (trikes)	1	A
87032152	---- Four wheels all-terrain vehicle (quads)	1	A
87032160	--- With four-wheel-drive and two ranges transfer case built on	1	A
87032170	-- With room for more than 6 persons but not more than 9, including the driver; wheter or not with four-wheel drive, 3 or 4 side doors, floor leveled and back doors	1	A
87032190	--- Other	1	A
870322	-- Of a cylinder capacity exceeding 1 ,000 cm3 but not exceeding 1 ,500 cm3:		
8703225	--- Of a cylinder capacity exceeding 1 ,000 cm3 but not exceeding 1 ,300 cm3:		
87032251	--- Ambulances	15	B
87032252	--- Hearses	15	B
87032253	--- With four-wheel-drive and two ranges transfer case built on	1	A
87032254	-- With room for more than 6 persons but not more than 9, including the driver; wheter or not with four-wheel drive, 3 or 4 side doors, floor leveled and back doors	1	A
87032259	--- Other	1	A
8703226	--- Of a cylinder capacity exceeding 1 ,300 cm3 but not exceeding 1 ,500 cm3:		
87032261	--- Ambulances	15	B
87032262	--- Hearses	15	B
87032263	--- With four-wheel-drive and two ranges transfer case built on	1	A
87032264	-- With room for more than 6 persons but not more than 9, including the driver; wheter or not with four-wheel drive, 3 or 4 side doors, floor leveled and back doors	1	A
87032269	--- Other	1	A
870323	-- Of a cylinder capacity exceeding 1 ,500 cm3 but not exceeding 3,000 cm3:		
8703236	--- Of a cylinder capacity exceeding 1 ,500 cm3 but not exceeding 2 ,000 cm3:		
87032361	--- Ambulances	15	B
87032362	--- Hearses	15	B
87032363	--- With four-wheel-drive and two ranges transfer case built on	1	A
87032364	-- With room for more than 6 persons but not more than 9, including the driver; wheter or not with four-wheel drive, 3 or 4 side doors, floor leveled and back doors	1	A
87032369	--- Other	1	A
8703237	-- Of a cylinder capacity exceeding 2 ,000 cm3 but not exceeding 3 ,000 cm3:		
87032371	--- Ambulances	15	B
87032372	--- Hearses	15	B
87032373	--- With four-wheel-drive and two ranges transfer case built on	1	A
87032374	-- With room for more than 6 persons but not more than 9, including the driver; wheter or not with four-wheel drive, 3 or 4 side doors, floor leveled and back doors	1	A
87032379	--- Other	1	A
870324	-- Of a cylinder capacity exceeding 3,000 cm3:		
8703246	--- Ambulances and hearses:		
87032461	---- Ambulances	15	B
87032462	---- Hearses	15	B
87032470	--- With four-wheel-drive and two ranges transfer case built on	1	A
87032480	--- With room for more than 6 persons but not more than 9, including the driver; wheter or not with four-wheel drive, 3 or 4 side doors, floor leveled and back doors	1	A
87032490	--- Other	1	A
87033	- Other vehicules with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
870331	-- Of a cylinder capacitynot exceeding 1 ,500 cm3:		
8703315	--- Of a cylinder capacitynot exceeding 1 ,300 cm3:		
87033151	---- Ambulances	15	B
87033152	---- Hearses	15	B
87033153	---- With four-wheel-drive and two ranges transfer case built on	1	A
87033154	---- With room for more than 6 persons but not more than 9, including the driver; wheter or not with four-wheel drive, 3 or 4 side doors, floor leveled and back doors	1	A

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SAC Code	Description	Base Rate	Staging Category
87033159	---- Other	1	A
8703316	--- Of a cylinder capacity exceeding 1 ,300 cm3 but not exceeding 1 ,500 cm3:		
87033161	---- Ambulances	15	B
87033162	---- Hearses	15	B
87033163	---- With four-wheel-drive and two ranges transfer case built on	1	A
87033164	---- With room for more than 6 persons but not more than 9, including the driver; wheter or not with four-wheel drive, 3 or 4 side doors, floor leveled and back doors	1	A
87033169	---- Other	1	A
870332	-- Of a cylinder capacity exceeding 1 ,500 cm3 but not exceeding 2 ,500 cm3:		
8703326	--- Of a cylinder capacity exceeding 1 ,500 cm3 but not exceeding 2 ,000 cm3:		
87033261	---- Ambulances	15	B
87033262	---- Hearses	15	B
87033263	---- With four-wheel-drive and two ranges transfer case built on	1	A
87033264	---- With room for more than 6 persons but not more than 9, including the driver; wheter or not with four-wheel drive, 3 or 4 side doors, floor leveled and back doors	1	A
87033269	---- Other	1	A
8703327	--- Of a cylinder capacity exceeding 2 ,000 cm3 but not exceeding 2,500 cm3:		
87033271	---- Ambulances	15	B
87033272	---- Hearses	15	B
87033273	---- With four-wheel-drive and two ranges transfer case built on	1	A
87033274	---- With room for more than 6 persons but not more than 9, including the driver; wheter or not with four-wheel drive, 3 or 4 side doors, floor leveled and back doors	1	A
87033279	---- Other	1	A
870333	-- Of a cylinder capacity exceeding 5 ,500 cm3:		
8703336	--- Ambulances		
87033361	--- Hearses	15	B
87033362	--- With four-wheel-drive and two ranges transfer case built on	15	B
87033370	-- With room for more than 6 persons but not more than 9, including the driver; wheter or not with four-wheel drive, 3 or 4 side doors, floor leveled and back doors	1	A
87033380	--- With room for more than 6 persons but not more than 9, including the driver; wheter or not with four-wheel drive, 3 or 4 side doors, floor leveled and back doors	1	A
87033390	--- Other	1	A
87039000	- Other	1	A
8704	MOTOR VEHICLES FOR THE TRANSPORT OF GOODS		
87041000	- Dumpers designed for off-highway use	1	A
87042	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
870421	-- Gross Vehicle Weight not exceeding 5 tonnes:		
8704215	--- "Pick-ups":		
87042151	---- With gross vehicule weight not exceeding 2.5 tonnes:	1	A
87042159	---- Other	1	A
8704216	---- Vehicle with enclosed cargo compartment wheter or not with independent cab (Panels, Pick Ups and similar delivery vehicules) :		
87042161	---- With gross vehicle weight not exceeding 2.5 tonnes:	1	A
87042169	---- Other	15	C
8704217	--- Tankers, refrigerated trucks, and waste collection vehicles:		
87042171	---- With gross vehicule weight not exceeding 2.5 tonnes:	15	C
87042179	---- Other	15	C
8704219	--- Other:		
87042191	---- With gross vehicule weight not exceeding 2.5 tonnes:	1	A
87042199	---- Other	1	A
870422	---- With gross vehicule weight exceeding 5 tonnes but not exceeding 20 tonnes:		
87042230	--- Tankers, refrigerated trucks, and waste collection vehicles:	15	A
87042290	--- Other	15	A
870423	--- Of gross vehicule weight exceeding 20 tonnes:		
87042330	--- Tankers, refrigerated trucks, and waste collection vehicles:	15	A
87042390	--- Other	15	A
87043	- Other, with sparkle-ignition internal combustion piston engine:		
870431	-- Of gross vehicule weight not exceeding 5 tonnes:		
8704315	--- Vehicle with enclosed cargo compartment with independent cab (Panels, Pick Ups and similar delivery vehicules) :		
87043151	---- With gross vehicule weight not exceeding 2.5 tonnes:	1	A
87043159	---- Other	1	A
8704316	--- Vehicle with enclosed cargo compartment wheter or not with independent cab (Panels, Pick Ups and similar delivery vehicules) :		
87043161	---- With gross vehicule weight not exceeding 2.5 tonnes:	1	A
87043169	---- Other	15	C
8704317	--- Tankers, refrigerated trucks, and waste collection vehicles:		
87043171	---- With gross vehicule weight not exceeding 2.5 tonnes:	15	C

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SAC Code	Description	Base Rate	Staging Category
87043179	--- Other	15	C
8704319	--- Other:		
87043191	---- With gross vehicle weight not exceeding 2.5 tonnes:	1	A
87043199	---- Other	1	A
870432	-- Of gross vehicle weight not exceeding 5 tonnes:		
87043230	--- Tankers, refrigerated trucks, and waste collection vehicles:	15	C
87043290	--- Other	15	C
87049000	- Other	1	A
8705	SPECIAL PURPOSE MOTOR VEHICLES, OTHER THAN THOSE PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS OR GOODS (FOR EXAMPLE, BREAKDOWN LORRIES, TOW TRUCKS, FIRE FIGHTING VEHICLES, CONCRETE-MIXER TRANSPORT TRUCKS, ROAD SWEEPERS, SPRAYING TRUCKS, MOBILE WORKSHOPS, MOBILE RADIOLOGICAL UNITS)		
87051000	- Tow trucks	15	B
87052000	- Mobile drilling derricks	15	B
87053000	- Fire fighting vehicles	15	B
87054000	- Concrete-mixer transport truck	15	B
87059000	- Other	15	B
8706	CHASSIS FITTED WITH ENGINES, FOR THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05		
87060010	- Of buses.	1	A
87060090	- Other	15	C
8707	BODIES (INCLUDING CABS), FOR THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05		
87071000	- For the vehicles of heading 8703	15	A
870790	-- Other		
87079050	-- For the vehicles of heading 87.01, 87.02 and 87.04, excluding for the vehicles of the subheadings 8704.21.51 and 8704.31.51	15	A
87079090	-- Other	15	A
8708	PARTS AND ACCESSORIES OF THE MOTOR VEHICLES OF HEADINGS 87.01 TO 87.05		
87081000	- Bumpers and parts thereof	10	B
87082	- Other parts and accessories of bodies (including cabs):		
87082100	-- Safety seat belts	10	A
870829	-- Other:		
87082910	--- Sunroofs of the kind used on car bodies of the heading 87.02	1	A
87082990	--- Other	10	B
870830	- Brakes and servo-brakes and parts thereof:		
87083010	-- Mounted brake linings:	10	B
87083020	-- Braking System with hydrodynamic transmission delay, and parts thereof	1	A
87083090	-- Other	10	B
870840	- Gear boxes and parts thereof:		
87084010	-- Gear boxes	10	B
87084020	-- Parts	10	B
870850	- Drive-axles with differential, whether or not provided with other transmission components, and carrying axles; parts thereof:		
87085010	-- Drive-axles with differential, whether or not provided with other transmission components	10	B
87085020	-- Carrying axles and parts thereof	10	B
87085090	--- Other parts	10	B
87087000	- Road wheels, parts and accessories thereof:	10	C
870880	- Suspension systems and parts (including shock absorbers):		
8708801	-- Suspension shock absorber:		
87088011	--- Of the kind use for truck doors in vehicles of the heading 87,02	1	A
87088019	--- Other	10	B
87088020	- Suspension systems and parts, excluding shock absorbers	10	B
87088090	-- Parts	10	B
87089	- Other parts and accessories		
870891	-- Radiators and parts thereof:		
87089110	--- Radiators	10	B
87089120	--- Parts	10	B
870892	-- Silencers and exhaust pipes; parts thereof:		
87089210	--- Silencers and exhaust pipes	10	B
87089220	--- Parts	10	B
87089300	--- Clutches and parts thereof	10	B
870894	-- Steering wheels, steering columns and steering boxes; parts thereof:		
87089410	--- Steering wheels, steering columns and steering boxes	10	B
87089420	--- Parts	10	B
87089500	-- Safety air bags; parts thereof	10	B

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SAC Code	Description	Base Rate	Staging Category
87089900	-- Other	10	A
8709	WORKS TRUCKS, SELF-PROPELLED, NOT FITTED WITH LIFTING OR HANDLING EQUIPMENT, OF THE TYPE USED IN FACTORIES, WAREHOUSES, DOCK AREAS OR AIRPORTS FOR SHORT DISTANCE TRANSPORT OF GOODS; TRACTORS OF THE TYPE USED ON RAILWAY STATION PLATFORMS; PARTS THEREOF		
87091	- Work trucks:		
87091100	-- Electrical	1	A
87091900	-- Other	1	A
87099000	- Parts	1	A
87100000	TANKS AND OTHER ARMoured FIGHTING VEHICLES, MOTORIZED, WHETHER OR NOT FITTED WITH WEAPONS, AND PARTS THEREOF	10	B
8711	MOTORCYCLES (INCLUDING MOPEDS) AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS; SIDE-CARS		
871110	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cm3:		
87111020	-- Three wheels all-terrain vehicle (trikes)	1	A
87111090	-- Other	1	A
871120	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cm3 but not exceeding 250 cm3:		
87112020	-- Three wheels all-terrain vehicle (trikes)	1	A
87112090	-- Other	1	A
871130	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm3 but not exceeding 500 cm3:		
87113020	-- Three wheels all-terrain vehicle (trikes)	1	A
87113090	-- Other	1	A
871140	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm3 but not exceeding 800 cm3:		
87114020	-- Three wheels all-terrain vehicle (trikes)	1	A
87114090	-- Other	1	A
871150	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm3:		
87115020	-- Three wheels all-terrain vehicle (trikes)	1	A
87115090	-- Other	1	A
87119000	- Other	1	A
87120000	BICYCLES AND OTHER CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORIZED	15	C
8713	CARRIAGES FOR DISABLED PERSONS, WHETHER OR NOT MOTORIZED OR OTHERWISE MECHANICALLY PROPELLED		
87131000	- Not mechanically propelled	1	A
87139000	- Other	1	A
8714	PARTS AND ACCESSORIES OF VEHICLES OF HEADINGS 87.11 TO 87.13		
87141	- Of motorcycles (including mopeds):		
87141100	-- Saddles (seats)	10	A
87141900	-- Other	10	A
87142000	- Of carriages for disabled persons	1	A
87149	- Other:		
871491	-- Frames and forks, and parts thereof:		
87149110	--- Frames and forks	10	B
87149190	--- Parts	6	B
871492	-- Wheel rims and spokes:		
87149210	--- Wheel rims	10	C
87149220	--- Spokes	1	A
87149300	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	1	A
87149400	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof	1	A
87149500	-- Saddles (seats)	1	A
87149600	-- Pedals and crank-gear, and parts thereof	1	A
871499	-- Other:		
87149910	--- Shafts (cranks, steering devices and handlebars), mudguards, chain guards and luggage racks (other than of plastics)	10	B
87149920	--- Handles and luggage racks (whether or not for tools), of plastics	1	A
87149990	--- Other	1	A
8715	BABY CARRIAGES AND SIMILAR FOR TRANSPORTATION OF CHILDREN, AND PARTS THEREOF		
87150010	- Baby carriages	15	C
87150080	- Other	10	C
87150090	- Parts	1	A

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SAC Code	Description	Base Rate	Staging Category
8716	TRAILERS AND SEMI-TRAILERS FOR ANY KIND OF VEHICLE; OTHER VEHICLES, NOT MECHANICALLY PROPELLED; PARTS THEREOF		
87161000	- Trailers and semi-trailers of the caravan type, for housing or camping	15	B
87162000	- Self-loading or self-unloading trailers and semitrailers for agricultural purposes	10	B
87163	- Other trailers and semi-trailers for the transport of goods:		
87163100	- - Tankers	10	B
87163900	- - Other	10	B
87164000	- Other trailers and semi-trailers	10	B
871680	- Other vehicles:		
87168010	- - Wheelbarrows and hand-carts	10	B
87168090	- - Other	10	B
87169000	- Parts	1	A
88	AIRCRAFT, SPACECRAFT, AND PARTS THEREOF		
8801	BALLOONS AND DIRIGIBLES; GLIDERS, HANG GLIDERS AND OTHER NON-POWERED AIRCRAFT		
88010010	- Gliders and hang gliders	6	A
88010090	- Other	6	A
8802	OTHER AIRCRAFT (FOR EXAMPLE, HELICOPTERS, AIRPLANES); SPACECRAFT (INCLUDING SATELLITES) AND SUBORBITAL AND SPACECRAFT LAUNCH VEHICLES		
88021	- Helicopters:		
88021100	- - Of an unladen weight not exceeding 2.000 kg	6	A
88021200	- - Of an unladen weight exceeding 2.000 kg	6	A
88022000	- Airplanes and other aircraft, of an unladen weight not exceeding 2.000 kg	6	A
88023000	- Airplanes and other aircraft, of an unladen weight exceeding 2.000 kg but not exceeding 15.000 kg:	6	A
88024000	- Airplanes and other aircraft, of an unladen weight exceeding 15.000 kg	1	A
88026000	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	1	A
8803	PARTS OF GOODS OF HEADING 88.01 OR 88.02		
88031000	- Propellers and rotors and parts thereof	1	A
88032000	- Under-carriages and parts thereof	1	A
88033000	- Other parts of airplanes or helicopters	1	A
88039000	- Other	1	A
88040000	PARACHUTES, INCLUDING DIRIGIBLE PARACHUTES, GLIDERS (PARAGLIDERS) OR PARAMOTOR (PROPELLED PARAGLIDER); PARTS AND ACCESSORIES THEREOF	6	A
8805	AIRCRAFT LAUNCHING GEAR; DECK-ARRESTOR OR SIMILAR GEAR TO LAND ON AIRCRAFT CARRIERS; GROUND FLYING TRAINERS; PARTS THEREOF		
88051000	- Aircraft launching gear and parts thereof; deckarrestor to land on aircraft carriers or similar gear and parts thereof	1	A
88052	- Ground flying trainers and parts thereof:		
88052100	- - Air combat simulators and parts thereof	1	A
88052900	- - Other	1	A
89	SHIPS, BOATS AND FLOATING STRUCTURES		
8901	OCEAN LINER, EXCURSION BOATS, CRUISE SHIPS, FERRY-BOATS, CARGO SHIPS, BARGES AND SIMILAR VESSELS FOR THE TRANSPORT OF PERSONS OR GOODS		
890110	- Ocean liners, cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:		
89011010	- - Of a length not exceeding 15 m	10	C
89011090	- - Other	1	A
89012000	- Tankers	1	A
89013000	- Refrigerated vessels, other than those of subheading 8901.20	1	A
890190	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods:		
89019010	- - Of a length not exceeding 15 m	10	C
89019090	- - Other	1	A
8902	FISHING VESSELS; FACTORY SHIPS AND OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS		
89020010	- Of a length not exceeding 15 m	10	C
89020090	- Other	1	A
8903	YACHTS AND OTHER VESSELS FOR PLEASURE OR SPORT; ROWING BOATS AND CANOES		
89031000	- Inflatable vessels	15	C
89039	- Other:		
89039100	- - Sailboats, with or without auxiliary motor	15	C
89039200	- - Motorboats, other than outboard motorboats	15	C
89039900	- - Other	15	C
89040000	TUGS AND PUSHER CRAFT	1	A

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SAC Code	Description	Base Rate	Staging Category
8905	LIGHT-VESSELS, FIRE-FLOATS, DREDGERS, FLOATING CRANES AND OTHER VESSELS THE NAVIGABILITY OF WHICH IS SUBSIDIARY TO THEIR MAIN FUNCTION; FLOATING DOCKS; FLOATING OR SUBMERSIBLE DRILLING OR PRODUCTION PLATFORMS		
89051000	- Dredgers	1	A
89052000	- Floating or submersible drilling or production platforms	1	A
89059000	- Other	1	A
8906	OTHER VESSELS, INCLUDING WARSHIPS AND LIFEBOATS OTHER THAN ROWING BOATS		
89061000	- Warships	1	A
89069000	- Other	1	A
8907	OTHER FLOATING STRUCTURES (FOR EXAMPLE, RAFTS, TANKS, COFFER-DAMS, LANDING STAGES, BUOYS AND BEACONS)		
89071000	- Inflatable rafts	6	C
89079000	- Other	1	A
89080000	VESSELS AND OTHER FLOATING STRUCTURES FOR BREAKING UP	1	A
90	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF		
9001	OPTICAL FIBERS AND OPTICAL FIBER BUNDLES; OPTICAL FIBER CABLES OTHER THAN THOSE OF HEADING 8544; SHEETS AND PLATES OF POLARIZING MATERIAL; LENSES (INCLUDING CONTACT LENSES), PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, UNMOUNTED, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED		
90011000	- Optical fibres, optical fibre bundles and cables	0	A
90012000	- Sheets and plates of polarizing material	1	A
90013000	- Contact lenses	6	B
90014000	- Spectacle lenses of glass	1	A
90015000	- Spectacle lenses of other materials	1	A
90019000	- Other	6	B
9002	LENSES, PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, MOUNTED, BEING PARTS OF OR FITTINGS FOR INSTRUMENTS OR APPARATUS, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED		
90021	- Objective lenses:		
90021100	- - For cameras, projectors or photographic enlargers or reducers	1	A
90021900	- - Other	1	A
90022000	- Filters	1	A
90029000	- Other	1	A
9003	FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR THE LIKE, OR PARTS THEREOF		
90031	- Frames and mountings:		
90031100	- - Of plastics	1	A
90031900	- - Of other materials	1	A
90039000	- Parts	1	A
9004	CORRECTIVE AND PROTECTIVE SPECTACLES; GOGGLES AND SIMILAR GOODS		
90041000	- Sunglasses	15	C
900490	- Other:		
90049010	- - Protective goggles, for workers (excluding sunglasses)	1	A
90049090	- - Other	15	C
9005	BINOCULARS, MONOCULARS, OTHER OPTICAL TELESCOPES, AND MOUNTINGS THEREOF; OTHER ASTRONOMICAL INSTRUMENTS AND MOUNTINGS THEREOF, BUT NOT INCLUDING INSTRUMENTS FOR RADIO-ASTRONOMY		
90051000	- Binoculars	15	A
90058000	- Other instruments	1	A
90059000	- Parts and accessories (including mountings)	1	A
9006	PHOTOGRAPHIC (OTHER THAN CINEMATOGRAPHIC) CAMERAS; PHOTOGRAPHIC FLASHLIGHT APPARATUS AND FLASHBULBS OTHER THAN DISCHARGE LAMPS OF HEADING 85.39		
90061000	- Cameras of a kind used for preparing printing plates or cylinders	1	A
90063000	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	1	A
90064000	- Instant print cameras	15	A
90065	- Other cameras:		

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SAC Code	Description	Base Rate	Staging Category
90065100	-- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm:	15	A
900652	-- Other, for roll film of a width of less than 35 mm:		
90065210	--- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	1	A
90065290	--- Other	15	A
900653	-- Other, for roll film of a width of 35 mm:		
90065310	--- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	1	A
90065390	--- Other	15	A
900659	-- Other:		
90065910	--- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	1	A
90065990	--- Other	15	A
90066	- Photographic flashlight apparatus and flashbulbs:		
90066100	- - Discharge lamp ("electronic") flashlight apparatus	10	A
900669	- - Other:		
90066910	- - - Flashbulbs, flashcubes and the like	10	A
90066990	- - - Other	10	A
90069	- Parts and accessories:		
90069100	- - For photographic cameras	1	A
90069900	- - Other	1	A
9007	CINEMATOGRAPHIC CAMERAS AND PROJECTORS, WHETHER OR NOT INCORPORATING SOUND RECORDING OR REPRODUCING APPARATUS		
90071	- Cameras:		
90071100	- - For film of less than 16 mm width or for double-8 mm film	15	A
90071900	- - Other	15	A
90072000	- Projectors	1	A
90079	- Parts and accessories:		
90079100	- - For cameras	10	A
90079200	- - For projectors	1	A
9008	STILL IMAGE PROJECTORS; PHOTOGRAPHIC ENLARGERS AND REDUCERS		
90081000	- Slide projectors	15	A
90082000	- Microfilm, microfiche or other microform readers, whether or not capable of producing copies	1	A
90083000	- Other still image projectors	15	A
90084000	- Photographic enlargers and reducers	1	A
90089000	- Parts and accessories	1	A
9010	APPARATUS AND EQUIPMENT FOR PHOTOGRAPHIC OR CINEMATOGRAPHIC LABORATORIES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; NEGATOSCOPES; PROJECTION SCREENS		
90101000	- Apparatus and equipment for automatically developing photographic, cinematographic film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	1	A
90105000	- Other apparatus and equipment for photographic or cinematographic laboratories; negatoscopes	1	A
90106000	- Projection screens	1	A
90109000	- Parts and accessories	0	A
9011	COMPOUND OPTICAL MICROSCOPES, INCLUDING THOSE FOR PHOTOMICROGRAPHY, CINEPHOTOMICROGRAPHY OR MICROPROJECTION:		
90111000	- Stereoscopic microscopes:	0	A
90112000	- Other microscopes, for photomicrography, cinephotomicrography or microprojection:	0	A
90118000	- Other microscopes	1	A
90119000	- Parts and accessories:	0	A
9012	MICROSCOPES OTHER THAN OPTICAL MICROSCOPES; DIFFRACTION APPARATUS:		
90121000	- Microscopes other than optical microscopes; diffraction apparatus:	0	A
90129000	- Parts and accessories:	0	A
9013	LIQUID CRYSTAL DEVICES NOT CONSTITUTING ARTICLES PROVIDED FOR MORE SPECIFICALLY IN OTHER HEADINGS; LASERS, OTHER THAN LASER DIODES; OTHER OPTICAL APPLIANCES AND INSTRUMENTS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:		
90131000	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, instruments or apparatus of this Chapter or Section XVI	6	A
90132000	- Lasers, other than laser diodes	1	A

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SAC Code	Description	Base Rate	Staging Category
90138000	- Other devices, apparatus and instruments	1	A
90139000	- Parts and accessories:	1	A
9014	COMPASSES, INCLUDING NAVIGATION COMPASS, OTHER NAVIGATIONAL INSTRUMENTS AND APPARATUS		
90141000	- Compasses, including navigation compass	1	A
90142000	- Navigational instruments and apparatus aircraft or spacecraft type (other than compasses)	1	A
90148000	- Other instruments and apparatus	1	A
90149000	- Parts and accessories:	1	A
9015	GEODESY, TOPOGRAPHY, SURVEYING, LEVELING, PHOTOGRAMMETRY, HYDROGRAPHIC, OCEANOGRAPHIC, HYDROLOGICAL, METEOROLOGICAL OR GEOPHYSICAL, INSTRUMENTS AND APPARATUS, EXCLUDING COMPASSES; RANGEFINDERS:		
90151000	- Rangefinders	1	A
90152000	- Theodolites and tacheometers	1	A
90153000	- Levels	1	A
90154000	- Photogrammetrical instruments and apparatus	1	A
90158000	- Other instruments and apparatus	1	A
90159000	- Parts and accessories:	1	A
90160000	BALANCES OF A SENSITIVITY OF 5 CG OR BETTER, WITH OR WITHOUT WEIGHTS	1	A
9017	DRAWING, MARKING-OUT OR MATHEMATICAL CALCULATING INSTRUMENTS (FOR EXAMPLE, DRAFTING MACHINES, PANTOGRAPHS, PROTRACTORS, DRAWING SETS, SLIDE RULES, DISC CALCULATORS); INSTRUMENTS FOR MEASURING LENGTH, FOR USE IN THE HAND (FOR EXAMPLE, MEASURING RODS AND TAPES, MICROMETERS, CALLIPERS), NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:		
90171000	- Drafting tables and machines, whether or not automatic	6	C
90172000	- Other drawing, marking-out or mathematical calculating instruments:	1	A
90173000	- Micrometers, callipers and gauges:	1	A
90178000	- Other instruments	1	A
90179000	- Parts and accessories:	0	A
9018	INSTRUMENTS AND APPARATUS USED IN MEDICAL, SURGICAL, DENTAL OR VETERINARY SCIENCES, INCLUDING SCINTIGRAPHIC APPARATUS, OTHER ELECTRO-MEDICAL APPARATUS AND SIGHT-TESTING INSTRUMENTS:		
90181	- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):		
90181100	-- Electro-cardiographs:	1	A
90181200	-- Ultrasonic scanning apparatus	1	A
90181300	-- Magnetic resonance imaging apparatus	1	A
90181400	-- Scintigraphic apparatus	1	A
90181900	-- Other	1	A
90182000	- Ultra-violet or infra-red ray apparatus	1	A
90183	- Syringes, needles, catheters, canulae and the like:		
901831	-- Syringes, with or without needles:		
90183110	--- Disposable:	1	A
90183190	--- Other	1	A
90183200	-- Tubular metal needles and needles for sutures:	1	A
901839	-- Other		
90183910	--- Venoclysis equipment	1	A
90183990	--- Other	1	A
90184	- Other odontological instruments and apparatus:		
90184100	- Dental drill engines, whether or not combined on a single base with other dental equipment	1	A
90184900	-- Other	1	A
90185000	- Other ophthalmic instruments and apparatus	1	A
90189000	- Other instruments and apparatus	1	A
9019	MECHANO-THERAPY APPLIANCES; MASSAGE APPARATUS; PSYCHOLOGICAL APTITUDE-TESTING APPARATUS; OZONE THERAPY, OXYGEN THERAPY, AEROSOL THERAPY, ARTIFICIAL RESPIRATION OR OTHER THERAPEUTIC RESPIRATION APPARATUS:		
90191000	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	1	A

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SAC Code	Description	Base Rate	Staging Category
90192000	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	1	A
90200000	OTHER BREATHING APPLIANCES AND GAS MASKS, EXCLUDING PROTECTIVE MASKS HAVING NEITHER MECHANICAL PARTS NOR REPLACEABLE FILTERS	1	A
9021	ORTHOPAEDIC APPLIANCES, INCLUDING CRUTCHES, SURGICAL BELTS AND TRUSSES; SPLINTS AND OTHER FRACTURE APPLIANCES; ARTIFICIAL PARTS OF THE BODY; HEARING AIDS AND OTHER APPLIANCES WHICH ARE WORN OR CARRIED, OR IMPLANTED IN THE BODY, TO COMPENSATE FOR A DEFECT OR DISABILITY:		
90211000	- Orthopedic or fracture articles and apparatus:	1	A
90212	- Artificial teeth and dental fittings:		
90212100	-- Artificial teeth	1	A
90212900	-- Other	1	A
90213	-- Othe prosthesis articles and apparatus		
90213100	-- Artificial joints	1	A
90213900	-- Other	1	A
90214000	- Hearing aids, excluding parts and accessories	1	A
90215000	- Pacemakers for stimulating heart muscles, excluding parts and accessories	1	A
90219000	- Other	1	A
9022	APPARATUS BASED ON THE USE OF X-RAYS OR OF ALPHA, BETA OR GAMMA RADIATIONS, WHETHER OR NOT FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY USES, INCLUDING RADIOGRAPHY OR RADIOTHERAPY APPARATUS, X-RAY TUBES AND OTHER X-RAY GENERATORS, HIGH TENSION GENERATORS, CONTROL PANELS AND DESKS, SCREENS, EXAMINATION OR TREATMENT TABLES, CHAIRS AND THE LIKE:		
90221	- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:		
90221200	-- Tomography apparatus governed by an automatic data processing machine	1	A
90221300	-- Other, for dental uses	1	A
90221400	-- Other, for medical, surgical or veterinary uses	1	A
90221900	-- For other uses	1	A
90222	- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:		
90222100	-- For medical, surgical, dental or veterinary uses	1	A
90222900	-- For other uses	1	A
90223000	- X-ray tubes	1	A
90229000	- Other, including parts and accessories:	1	A
90230000	INSTRUMENTS, APPARATUS AND MODELS, DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITIONS), UNSUITABLE FOR OTHER USES	1	A
9024	MACHINES AND APPLIANCES FOR TESTING THE HARDNESS, STRENGTH, COMPRESSIBILITY, ELASTICITY OR OTHER MECHANICAL PROPERTIES OF MATERIALS (FOR EXAMPLE, METALS, WOOD, TEXTILES, PAPER, PLASTICS):		
90241000	- Machines and appliances for testing metals	1	A
90248000	- Other machines and apparatus	1	A
90249000	- Parts and accessories	1	A
9025	HYDROMETERS, LIQUID WEIGHER AND SIMILAR FLOATING INSTRUMENTS, THERMOMETERS, PYROMETERS, BAROMETERS, HYGROMETERS AND PSYCHROMETERS RECORDING OR NOT, AND ANY COMBINATION OF THESE INSTRUMENTS:		
90251	- Thermometers and pyrometers, not combined with other instruments:		
90251100	-- Liquid-filled, for direct reading:	1	A
90251900	-- Other	1	A
90258000	- Other instruments	0	A
90259000	- Parts and accesories	1	A

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SAC Code	Description	Base Rate	Staging Category
9026	INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING THE FLOW, LEVEL, PRESSURE OR OTHER VARIABLES OF LIQUIDS OR GASES (FOR EXAMPLE, FLOW METERS, LEVEL GAUGES, MANOMETERS, HEAT METERS), EXCLUDING INSTRUMENTS AND APPARATUS OF HEADING 90.14, 90.15, 90.28 OR 90.32:		
90261000	- For measuring or checking the flow or level of:	0	A
90262000	- For measuring or pressure control	0	A
90268000	- Other instruments and apparatus	0	A
90269000	- Parts and accessories	0	A
9027	INSTRUMENTS AND APPARATUS FOR PHYSICAL OR CHEMICAL ANALYSIS (FOR EXAMPLE, POLARIMETERS, REFRACTOMETERS, SPECTROMETERS, GAS OR SMOKE ANALYSIS APPARATUS); INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING VISCOSITY, POROSITY, EXPANSION, SURFACE TENSION OR THE LIKE; INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING QUANTITIES OF HEAT, SOUND OR LIGHT (INCLUDING EXPOSURE METERS); MICROTOMES:		
90271000	- Gas or smoke analysis apparatus	1	A
90272000	- Chromatographs and electrophoresis instruments	0	A
90273000	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	0	A
90275000	- Other instruments and apparatus using optical radiations (UV, visible, IR)	0	A
902780	- Other instruments or apparatus:		
90278010	- Light-meter	1	A
90278090	- - Other	0	A
902790	- Microtomes; parts and accessories:		
90279010	- - Microtomes	1	A
90279090	- - Parts and accessories	0	A
9028	GAS, LIQUID OR ELECTRICITY SUPPLY OR PRODUCTION METERS, INCLUDING CALIBRATING METERS THEREFOR:		
90281000	- Gas meters	1	A
90282000	- Liquid meters:	1	A
902830	- Electricity meters:		
90283010	- - Electro-magnetic induction supply meters, with 4, 5 or 6 terminals, for a current not exceeding 100 A	6	A
90283090	- - Other	1	A
90289000	- Parts and accessories	1	A
9029	REVOLUTION COUNTERS, PRODUCTION COUNTERS, TAXIMETERS, MILEOMETERS, PEDOMETERS AND THE LIKE; SPEED INDICATORS AND TACHOMETERS, OTHER THAN THOSE OF HEADING 90.14 OR 90.15; STROBOSCOPES:		
90291000	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like	1	A
90292000	- Speed indicators and tachometers; stroboscopes	1	A
90299000	- Parts and accessories	1	A
9030	OSCILLOSCOPES, SPECTRUM ANALYSERS AND OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING ELECTRICAL QUANTITIES, EXCLUDING METERS OF HEADING 90.28; INSTRUMENTS AND APPARATUS FOR MEASURING OR DETECTING ALPHA, BETA, GAMMA, XRAY, COSMIC OR OTHER IONIZING RADIATIONS:		
90301000	- Instruments and apparatus for measuring or detecting ionizing radiations	1	A
90302000	- Cathode-ray oscilloscopes and cathode-ray oscillographs	1	A
90303	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power:		
90303100	- - Multimeters, without register device	1	A
90303200	- - Multimeters, with register device	1	A
90303300	- - Other, without register device	1	A
90303900	- - Other, with register device	1	A
90304000	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	0	A
90308	- Other instruments or apparatus:		
90308200	- - For measuring or checking semiconductor wafers or devices	0	A
90308400	- - Other, with register device	1	A
90308900	- - Other	1	A

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SAC Code	Description	Base Rate	Staging Category
90309000	- Parts and accessories	1	A
9031	MEASURING OR CHECKING INSTRUMENTS, APPLIANCES AND MACHINES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; PROFILE PROJECTORS:		
90311000	- Machines for balancing mechanical parts	1	A
90312000	- Test benches	1	A
90314	- Other optical instruments and apparatus:		
90314100	- - For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	0	A
903149	-- Other		
90314910	- - - Profile projectors	1	A
90314990	- - - Other	0	A
90318000	- Other instruments, apparatus and machines	1	A
90319000	- Parts and accessories	0	A
9032	AUTOMATIC REGULATING OR CONTROLLING INSTRUMENTS AND APPARATUS:		
90321000	- Thermostats	1	A
90322000	- Manostats	1	A
90328	- Other instruments or apparatus:		
90328100	- - Hydraulic or pneumatic	1	A
90328900	- - Other	1	A
90329000	- Parts and accessories	1	A
90330000	PARTS AND ACCESSORIES (NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER) FOR MACHINES, APPLIANCES, INSTRUMENTS OR APPARATUS OF CHAPTER 90	1	A
91	CLOCKS AND WATCHES AND PARTS THEREOF		
9101	WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL:		
91011	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:		
91011100	- - With mechanical display only	15	B
910119	-- Other		
91011910	- - - With opto-electronic display only	15	B
91011990	- - - Other	15	B
91012	- Other wrist-watches, whether or not incorporating a stop-watch facility:		
91012100	- - Automatic	15	B
91012900	- - Other	15	B
91019	- Other		
91019100	- - Electrically operated	15	B
91019900	- - Other	15	B
9102	WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, OTHER THAN THOSE OF HEADING 9101:		
91021	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:		
91021100	- - With mechanical display only	15	B
91021200	- - With opto-electronic display only	15	B
91021900	- - Other	15	B
91022	- Other wrist-watches, whether or not incorporating a stop-watch facility:		
91022100	- - Automatic	15	B
91022900	- - Other	15	B
91029	- Other		
91029100	- - - Electrically operated	15	B
91029900	- - Other	15	B
9103	ALARM CLOCKS AND OTHER SMALL CLOCKWORK		
91031000	- Electrically operated	15	B
91039000	- Other	15	B
91040000	INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR VEHICLES, AIRCRAFT, SPACECRAFT OR VESSELS	1	A
9105	- OTHER CLOCKS		
91051	- Alarm clocks:		
91051100	- - Electrically operated	15	A
91051900	- - Other	15	A

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SAC Code	Description	Base Rate	Staging Category
91052	- Wall clocks:		
91052100	- - Electrically operated	15	A
91052900	- - Other	15	A
91059	- Other		
91059100	- - Electrically operated	15	A
91059900	- - Other	15	A
9106	TIME OF DAY RECORDING APPARATUS AND APPARATUS FOR MEASURING, RECORDING OR OTHERWISE INDICATING INTERVALS OF TIME, WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR (FOR EXAMPLE, TIME-REGISTERS, TIME-RECORDERS):		
91061000	- Attendance registers, time-registers; time-recorders	1	A
910690	- Other		
91069010	- - Parking meters	1	A
91069090	- - Other	1	A
91070000	TIME SWITCHES AND OTHER APPARATUS TO ENABLE ACTION A DEVICE IN A GIVEN TIME, WITH CLOCK OR WITH SYNCHRONOUS MOTOR	1	A
9108	SMALL CLOCKWORK , COMPLETE OR ASSEMBLED		
91081	- - Electrically operated		
91081100	- - With mechanical display only or with a device to which a mechanical display can be incorporated	6	B
91081200	- - With opto-electronic display only	6	B
91081900	- - Other	6	B
91082000	- Automatic	6	B
91089000	- Other	6	B
9109	OTHER CLOCKWORK , COMPLETE OR ASSEMBLED		
91091	- Electrically operated:		
91091100	- - Alarm clocks:	6	B
91091900	- - Other	6	B
91099000	- Other	6	B
9110	COMPLETE CLOCKWORK UNASSEMBLED OR PARTLY ASSEMBLED (CHABLONS); INCOMPLETE CLOCKWORK , ASSEMBLED; BLANK CLOCKWORK (EBAUCHES):		
91101	- Small clockwork		
91101100	- - Complete clockwork, unassembled or partly assembled (chablons)	1	A
91101200	- - Incomplete clockwork, assembled	1	A
91101900	- - Blank clockwork (ebauches)	1	A
91109000	- Other	1	A
9111	WATCH CASES OF HEADING 91.01 OR 91.02 AND PARTS THEREOF:		
91111000	- Cases of precious metal or of metal clad with precious metal	15	B
91112000	- Cases of base metal, whether or not gold- or silver- plated	10	B
91118000	- - Other cases	10	B
91119000	- Parts	1	A
9112	CLOCK CASES AND CASES OF A SIMILAR TYPE FOR OTHER GOODS OF THIS CHAPTER, AND PARTS THEREOF:		
91122000	- Cases and other similar enclosures	10	B
91129000	- Parts	1	A
9113	WATCH STRAPS, WATCH BANDS AND WATCH BRACELETS, AND PARTS THEREOF:		
91131000	- Of precious metal or of metal clad with precious metal	15	B
91132000	- Of base metal, whether or not gold- or silverplated	10	B
91139000	- Other	10	B
9114	OTHER CLOCK OR WATCH PARTS:		
91141000	- Springs, including spirals	6	B
91142000	- Gemstones	6	B
91143000	- Spheres or quadrants	6	B
91144000	- Plates and bridges	6	B
91149000	- Other	6	C
92	MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES.		
9201	PIANOS, INCLUDING AUTOMATIC PIANOS; HARPSICHORDS AND OTHER KEYBOARD STRINGED INSTRUMENTS:		
92011000	- Upright pianos	10	A
92012000	- Grand pianos	10	A

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SAC Code	Description	Base Rate	Staging Category
92019000	- Other	10	A
9202	OTHER STRING MUSICAL INSTRUMENTS (FOR EXAMPLE, GUITARS, VIOLINS, HARPS):		
92021000	- Played with a bow	10	A
920290	- Other		
92029010	- - Guitars	15	A
92029090	- - Other	10	A
9205	OTHER WIND INSTRUMENTS (FOR EXAMPLE: CLARINET, TRUMPET, BAGPIPE)		
92051000	- Brass-wind instruments	10	A
920590	- Other		
92059010	- - Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	10	A
92059020	Accordions and similar instruments	10	A
92059030	- - Harmonics	10	A
92059090	- - Other	10	A
92060000	PERCUSSION MUSICAL INSTRUMENTS (FOR EXAMPLE, DRUMS, XYLOPHONES, CYMBALS, CASTANETS, MARACAS)	10	A
9207	MUSICAL INSTRUMENTS, THE SOUND OF WHICH IS PRODUCED, OR MUST BE AMPLIFIED, ELECTRICALLY (FOR EXAMPLE, ORGANS, GUITARS, ACCORDIONS):		
92071000	- Keyboard instruments, other than accordions	10	A
92079000	- Other	10	A
9208	MUSICAL BOXES, FAIRGROUND ORGANS, MECHANICAL STREET ORGANS, MECHANICAL SINGING BIRDS, MUSICAL SAWS AND OTHER MUSICAL INSTRUMENTS NOT FALLING WITHIN ANY OTHER HEADING OF THIS CHAPTER; DECOY CALLS OF ALL KINDS; WHISTLES, CALL HORNS AND OTHER MOUTH-BLOWN SOUND SIGNALLING INSTRUMENTS:		
92081000	- Musical boxes	10	A
92089000	- Other	10	A
9209	PARTS (FOR EXAMPLE, MECHANISMS FOR MUSICAL BOXES) AND ACCESSORIES (FOR EXAMPLE, CARDS, DISCS AND ROLLS FOR MECHANICAL INSTRUMENTS) OF MUSICAL INSTRUMENTS; METRONOMES, TUNING FORKS AND PITCH PIPES OF ALL KINDS:		
92093000	- Musical instrument strings	6	A
92099	- Other		
92099100	- - Parts and accessories for pianos	6	A
92099200	- - Parts and accessories for the musical instruments of heading 92.02	6	A
92099400	- - Parts and accessories for the musical instruments of heading 92.07	6	A
920999	- - Other		
92099910	- - - Metronomes, tuning forks	6	A
92099920	- - - Mechanisms for musical boxes	6	A
92099930	- - - Parts and accessories for the musical instruments of subheading 9205.90.10	6	A
92099990	- - - Other	6	A
93	WEAPONS, AMMUNITION AND PARTS AND ACCESSORIES THEREOF		
9301	MILITARY WEAPONS, OTHER THAN REVOLVERS, PISTOLS AND KNIFE AND OTHER COLD STEEL WEAPONS		
93011	- Artillery weapons (for example, guns, howitzers and mortars)		
93011100	- - Self-propelled	6	C
93011900	- - Other	6	C
93012000	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	6	C
93019000	- Other	6	C
93020000	REVOLVERS AND PISTOLS, OTHER THAN THOSE OF HEADING 93.03 OR 93.04	15	C
9303	OTHER FIREARMS AND SIMILAR DEVICES WHICH OPERATE BY THE FIRING OF AN EXPLOSIVE CHARGE (FOR EXAMPLE, SPORTING SHOTGUNS AND RIFLES, MUZZLELOADING FIREARMS, VERY PISTOLS AND OTHER DEVICES DESIGNED TO PROJECT ONLY SIGNAL FLARES, PISTOLS AND REVOLVERS FOR FIRING BLANK AMMUNITION, CAPTIVE-BOLT HUMANE KILLERS, LINE-THROWING GUNS):		

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SAC Code	Description	Base Rate	Staging Category
93031000	- Muzzle-loading firearms	15	C
93032000	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	15	C
93033000	- Other sporting, hunting or target-shooting rifles	15	C
93039000	- Other	15	C
93040000	OTHER ARMS (FOR EXAMPLE, SPRING, AIR OR GAS GUNS AND PISTOLS, TRUNCHEONS), EXCLUDING THOSE OF HEADING 93.07	15	C
9305	PARTS AND ACCESSORIES OF ARTICLES OF HEADINGS 93.01 TO 93.04:		
93051000	- Of revolvers or pistols	15	C
93052	- Of shotguns or rifles of heading 93.03		
93052100	- - Shotgun barrels	15	C
93052900	- - Other	15	C
93059	- Other		
93059100	- - Of military weapons of heading 93.01	15	C
93059900	- - Other	15	C
9306	BOMBS, GRENADES, TORPEDOES, MINES, MISSILES AND SIMILAR MUNITIONS OF WAR AND PARTS THEREOF; CARTRIDGES AND OTHER AMMUNITION AND PROJECTILES AND PARTS THEREOF, INCLUDING SHOT AND CARTRIDGE WADS:		
93062	- Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof		
93062100	- - Cartridges	15	C
93062900	- - Other	15	C
930630	- Other cartridges and parts thereof		
93063010	- - Cartridges for riveting pistols or similar purposes, human killer guns and parts thereof	15	C
93063090	- Other cartridges and parts thereof	15	C
93069000	- Other	15	C
93070000	SABERS, SWORDS, BAYONETS, SPEARS AND SIMILAR COLD STEEL WEAPONS, PARTS THEREOF AND THEIR SHEATHS	6	C
94	FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS		
9401	SEATS (OTHER THAN THOSE OF HEADING 94.02), WHETHER OR NOT CONVERTIBLE INTO BEDS, AND PARTS THEREOF:		
94011000	- Seats of a kind used for aircraft	15	B
940120	- Seats of a kind used for motor vehicles:		
94012010	- - For Pulman type coaches:	10	C
94012090	- - Other	15	C
94013000	- Swivel seats with variable height adjustment:	15	C
94014000	- Seats other than garden seats or camping equipment, convertible into beds	15	C
94015	- Seats of rattans, osier, bamboo or similar materials		
94015100	- - Of bamboo or rattans	15	C
94015900	- - Other	15	C
94016	- Other seats, with wooden frames:		
94016100	- - Filled	15	C
94016900	- - Other	15	C
94017	- Other seats, with metal frames:		
94017100	- Filled	15	C
94017900	- - Other	15	C
94018000	- - Other seats	15	C
94019000	- Parts	6	C
9402	MEDICAL, SURGICAL, DENTAL OR VETERINARY FURNITURE (FOR EXAMPLE, OPERATING TABLES, EXAMINATION TABLES, HOSPITAL BEDS WITH MECHANICAL FITTINGS, DENTISTS' CHAIRS); BARBERS' CHAIRS AND SIMILAR CHAIRS, HAVING ROTATING AS WELL AS BOTH RECLINING AND ELEVATING MOVEMENTS; PARTS OF THE FOREGOING ARTICLES		
94021000	- Dentists', barbers' or similar chairs and parts thereof	1	A
940290	- Other		
94029010	- - Medical or surgical furniture other than operating tables	10	B
94029020	- - Other furniture:	MFN	E

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SAC Code	Description	Base Rate	Staging Category
94029090	-- Parts	1	A
9403	OTHER FURNITURE AND PARTS THEREOF:		
94031000	- Metal furniture of a kind used in offices:	MFN	E
94032000	- Other metal furniture:	15	D
94033000	- Wooden furniture of the kind used in offices	MFN	E
94034000	- Wooden furniture of the kind used in kitchens	MFN	E
94035000	- Wooden furniture of the kind used in bedrooms	MFN	E
94036000	- Other wooden furniture	MFN	E
94037000	- Furniture of plastics	15	D
94038	- Furniture of other materials, including rattans, osier, bamboo or similar materials		
94038100	-- Of bamboo or rattans	MFN	E
94038900	-- Other	MFN	E
940390	- Parts		
94039010	-- Of wood	MFN	E
94039090	-- Other	MFN	E
9404	MATTRESS SUPPORTS; ARTICLES OF BEDDING AND SIMILAR FURNISHING (FOR EXAMPLE, MATTRESSES, QUILTS, EIDERDOWNS, CUSHIONS, POUFFES AND PILLOWS) FITTED WITH SPRINGS OR STUFFED OR INTERNALLY FITTED WITH ANY MATERIAL OR OF CELLULAR RUBBER OR PLASTICS, WHETHER OR NOT COVERED:		
94041000	- Mattress supports	15	C
94042	- Mattress		
94042100	-- Of cellular rubber or plastics, whether or not covered	15	C
94042900	-- Of other materials	15	C
94043000	- Sleeping bags	15	C
94049000	-- Other	15	C
9405	LAMPS AND LIGHTING FITTINGS INCLUDING SEARCHLIGHTS AND SPOTLIGHTS AND PARTS THEREOF, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE, HAVING A PERMANENTLY FIXED LIGHT SOURCE, AND PARTS THEREOF NOT ELSEWHERE SPECIFIED OR INCLUDED		
940510	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:		
94051010	- Circular 120 volts fluorescent lamps of a power of 22 watts or more but not more than 32 watts	1	A
94051090	-- Other	15	A
94052000	- Electric table, desk, bedside or floor-standing lamps:	15	C
94053000	- Lighting sets of a kind used for Christmas trees	15	A
940540	- Other electrical lamps and lighting fittings:		
94054010	-- With mercury or sodium vapour lamps	1	A
94054090	-- Other	15	C
940550	- Non-electrical lamps and lighting fittings:		
94055010	-- Of base metals	15	C
94055090	-- Other	15	C
94056000	- Illuminated signs, illuminated name-plates and the like	15	D
94059	- Parts		
94059100	-- Of glass	6	A
940592	-- Of plastics		
94059210	--- Diffusers	6	A
94059290	--- Other	10	A
94059900	-- Other	10	A
9406	PREFABRICATED BUILDINGS		
94060010	- Living quarters, not equipped, of an area not exceeding 75 m ²	15	C
94060020	- Green houses, not equipped, of an area not exceeding 1000m ²	1	A
94060090	- Other	15	C
95	TOYS, GAMES AND SPORTS OR RECREATION ARTICLES; PARTS AND ACCESSORIES THEREOF		
9503	TRICYCLES, SCOOTERS, PEDAL CAR WITH WHEELS AND SIMILAR WHEELED TOYS; CARS AND WHEELCHAIRS FOR DOLLS; DOLLS; OTHER TOYS, SCALE MODELS AND SIMILAR MODELS, FOR ENTERTAINMENT, WHETHER ASSEMBLED OR NOT; PUZZLES OF ALL KINDS.		
95030010	- Tricycles, scooters, pedal cars and other wheeled toys designed to be ridden by children; wheelchairs and carriages for dolls	15	C
9503002	- Dolls representing only human beings, parts and accessories thereof:		
95030021	- Dolls, whether or not dressed	15	C
95030022	-- Clothing, clothing accessories, footwear and headgear	15	C
95030029	-- Parts and accessories	6	C

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SAC Code	Description	Base Rate	Staging Category
9503003	- Reduced-size scale models and similar models, for entertainment, whether or not animated; set or kits, and constructional toys		
95030031	- Electric trains, including tracks, signals and other accessories thereof	15	C
95030032	- Reduced-size ("scale") model assembly kits, whether or not animated, excluding those of subheading 9503.00.10	15	C
95030033	-- Constructional toys	15	C
95030034	-- Sets or kits	15	C
95030039	-- Other	15	C
9503004	- Toys representing animals or non-human creatures:		
95030041	-- Filled:	15	C
95030042	-- Plastic eyes and noses	1	A
95030043	-- Other parts of filled toys	15	C
95030049	-- Other	15	C
95030050	- Toy musical instruments and apparatus	15	C
95030060	- Puzzles	15	C
95030070	- Other toys, put up in sets or kits or outfits	15	C
95030080	- Other toys and models, incorporating a motor	15	C
95030090	- Other	15	A
9504	ARTICLES FOR FUNFAIR, INCLUDING THOSE INCORPORATING MOTOR, BILLIARDS, TABLES SPECIALLY DESIGNED FOR CASINO GAMES AND AUTOMATIC BOWLING ALLEY EQUIPMENT:		
95041000	- Video games of a kind used with a television receiver	15	C
950420	- Articles and accessories for billiards of any kind:		
95042010	-- Billiard tables	15	C
95042090	-- Other	10	B
95043000	- Other games, operated by coins, banknotes (paper currency), discs or other similar articles, other than bowling alley equipment	15	C
95044000	- Cards	15	C
95049000	- Other	15	C
9505	FESTIVE, CARNIVAL OR OTHER ENTERTAINMENT ARTICLES, INCLUDING CONJURING TRICKS AND NOVELTY JOKES:		
95051000	- Articles for Christmas festivities	15	C
95059000	- Other:	15	C
9506	ARTICLES AND EQUIPMENT FOR GENERAL PHYSICAL EXERCISE, GYMNASTICS, ATHLETICS, OTHER SPORTS (INCLUDING TABLE-TENNIS) OR OUTDOOR GAMES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; SWIMMING POOLS AND PADDLING POOLS:		
95061	- Snow-skis and other snow-ski equipment:		
95061100	-- Skis	10	C
95061200	-- Ski fastenings	10	C
95061900	-- Other	10	C
95062	- Water-skis, surf-boards, sailboards and other water-sport equipment:		
95062100	-- Sailboards	10	C
95062900	-- Other	10	C
95063	- Golf clubs and other golf equipment:		
95063100	-- Full sets of golf clubs	10	C
95063200	-- Balls	10	C
95063900	-- Other	10	C
950640	- Articles and equipment for table-tennis:		
95064010	-- Tables	15	C
95064090	-- Other	10	C
95065	- Tennis, badminton or similar rackets, whether or not strung:		
95065100	-- Tennis rackets, whether or not strung:	10	C
95065900	-- Other	10	C
95066	- Balls, other than golf balls and table-tennis balls:		
95066100	-- Tennis balls	10	C
95066200	-- Inflatable:	10	C
95066900	-- Other	10	C
95067000	- Ice skates and roller skates, including skating boots with skates attached	10	C
95069	- Other		
95069100	-- Articles and equipment for general physical exercise, gymnastics or athletics	10	C
95069900	-- Other	10	C

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SAC Code	Description	Base Rate	Staging Category
9507	FISHING RODS, FISH-HOOKS AND OTHER LINE FISHING TACKLE; FISH LANDING NETS, BUTTERFLY NETS AND SIMILAR NETS; DECOY "BIRDS" (OTHER THAN THOSE OF HEADING 92.08 OR 97.05) AND SIMILAR HUNTING OR SHOOTING REQUISITES:		
95071000	- Fishing rods	10	C
95072000	- Fish-hooks, whether or not snelled:	1	C
95073000	- Fishing reels	1	C
95079000	- Other	10	C
9508	ROUNDABOUTS, SWINGS, SHOOTING GALLERIES AND OTHER FAIRGROUND AMUSEMENTS; TRAVELLING CIRCUSES AND TRAVELLING ZOO; TRAVELLING THEATRES:		
95081000	- Travelling circuses and zoos	15	C
95089000	- Other	15	C
96	MISCELLANEOUS MANUFACTURED ARTICLES		
9601	WORKED IVORY, BONE, TORTOISE-SHELL, HORN, ANTLERS, CORAL, MOTHER-OF-PEARL AND OTHER ANIMAL CARVING MATERIAL, AND ARTICLES OF THESE MATERIALS (INCLUDING ARTICLES OBTAINED BY MOULDING):		
96011000	- Worked ivory and articles of ivory	15	C
96019000	- Other	15	C
9602	WORKED VEGETABLE OR MINERAL CARVING MATERIAL AND ARTICLES OF THESE MATERIALS; MOULDED OR CARVED ARTICLES OF WAX, OF STEARIN, OF NATURAL GUMS OR NATURAL RESINS OR OF MODELLING PASTES, AND OTHER MOULDED OR CARVED ARTICLES, NOT ELSEWHERE SPECIFIED OR INCLUDED; WORKED, UNHARDENED GELATIN (EXCEPT GELATIN OF HEADING 3503) AND ARTICLES OF UNHARDENED GELATIN:		
96020010	- Gelatin capsules For pharmaceutical products	1	A
96020020	- Moulded or carved paraffin	10	C
96020090	- Other	15	B
9603	BROOMS, BRUSHES (INCLUDING BRUSHES CONSTITUTING PARTS OF MACHINES, APPLIANCES OR VEHICLES), HAND-OPERATED MECHANICAL FLOOR SWEEPERS, NOT MOTORIZED, MOPS AND FEATHER DUSTERS; PREPARED KNOTS AND TUFTS FOR BROOM OR BRUSH MAKING; PAINT PADS AND ROLLERS; SQUEEGEES (OTHER THAN ROLLER SQUEEGEES):		
96031000	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles:	15	C
96032	- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:		
96032100	- - Tooth brushes, including dental-plate brushes:	15	C
96032900	- - Other	15	C
96033000	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics:	6	C
96034000	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603 30); paint pads and rollers:	15	C
960350	- Other brushes constituting parts of machines, appliances or vehicles:		
96035010	- - Brushes constituting parts of machines or appliances	1	A
96035020	- - - Brushes of a kind used on the bodywork of vehicles of heading 87.02	1	A
96035090	- - Other	6	C
960390	- Other		
96039010	- - - Brushes for eraser pencils	1	A
96039020	- - Brushes of man-made materials bound together in a head:	15	C
96039090	- - - Other	15	C
96040000	HAND SIFT AND HAND SIEVES	1	A
96050000	TRAVEL SETS FOR PERSONAL TOILET, SEWING OR SHOE OR CLOTHES CLEANING	15	C
9606	BUTTONS, PRESS-FASTENERS, SNAP-FASTENERS AND PRESS-STUDS, BUTTON MOULDS AND OTHER PARTS OF THESE ARTICLES; BUTTON BLANKS:		
96061000	- Press-fasteners and parts thereof	1	A

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SAC Code	Description	Base Rate	Staging Category
96062	- Buttons		
96062100	- - Of plastics, not covered with textile material	6	A
96062200	- - Of base metal, not covered with textile material	6	B
96062900	-- Other	6	A
96063000	- Button moulds and other parts of buttons; button blanks	1	A
9607	- ZIPPERS AND PARTS THEREOF		
96071	- Zippers		
96071100	- - - Fitted with chain scoops of base metal	10	C
96071900	- - Other	15	C
96072000	- Parts	1	A
9608	BALL POINT PENS; FELT TIPPED AND OTHER POROUSTIPPED PENS AND MARKERS; FOUNTAIN PENS, STYLOGRAPH PENS AND OTHER PENS; DUPLICATING STYLOS; PROPELLING OR SLIDING PENCILS; PENHOLDERS, PENCIL-HOLDERS AND SIMILAR HOLDERS; PARTS (INCLUDING CAPS AND CLIPS) OF THE FOREGOING ARTICLES, OTHER THAN THOSE OF HEADING 9609:		
96081000	- Ball point pens:	15	C
9608	BALL POINT PENS; FELT TIPPED AND OTHER POROUSTIPPED PENS AND MARKERS; FOUNTAIN PENS, STYLOGRAPH PENS AND OTHER PENS; DUPLICATING STYLOS; PROPELLING OR SLIDING PENCILS; PENHOLDERS, PENCIL-HOLDERS AND SIMILAR HOLDERS; PARTS (INCLUDING CAPS AND CLIPS) OF THE FOREGOING ARTICLES, OTHER THAN THOSE OF HEADING 9609:		
96082000	- Felt tipped and other porous-tipped pens and markers	15	C
96083	- Fountain pens, stylograph pens and other pens:		
96083100	- - Indian ink drawing pens	10	C
96083900	- - Other	10	C
96084000	- Propelling or sliding pencils	1	A
96085000	- Sets of articles from two or more of the foregoing subheadings	10	C
96086000	- Refills for ball point pens, comprising the ball point and ink-reservoir	6	C
96089	- Other		
96089100	- - Pen nibs and nib points	6	C
960899	- - Other		
96089910	- - - Ball points for ball point pens	1	A
96089920	- - - Bodies for ballpoint pens	1	A
96089930	- - - Tips for felt tipped and other porous-tipped pens or markers	1	A
96089990	- - - Other	1	A
9609	PENCILS, PENCIL LEADS, PASTELS, DRAWING CHARCOALS, WRITING OR DRAWING CHALKS AND TAILORS' CHALKS:		
960910	- Pencils		
96091010	- - With wooden sheathes	10	C
96091090	- - Other	10	C
96092000	- Pencil leads	1	A
960990	- Other		
96099010	- - Writing or drawing chalk	10	C
96099090	- - Other	10	C
96100000	SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER OR NOT FRAMED	15	C
96110000	DATE, SEALING OR NUMBERING STAMPS, AND THE LIKE (INCLUDING DEVICES FOR PRINTING OR EMBOSsing LABELS), DESIGNED FOR OPERATING IN THE HAND; HAND-OPERATED COMPOSING STICKS AND HAND PRINTING SETS INCORPORATING SUCH COMPOSING STICKS	15	C
9612	TYPEWRITER OR SIMILAR RIBBONS, INKED OR OTHERWISE PREPARED FOR GIVING IMPRESSIONS, WHETHER OR NOT ON SPOOLS OR IN CARTRIDGES; INKPADS, WHETHER OR NOT INKED, WITH OR WITHOUT BOXES:		
961210	- Ribbons:		
96121010	- - For printers for automatic data processing machines and similar printers:	5	B
96121090	- - Other	15	B
96122000	- Ink-pads	6	B
9613	CIGARETTE LIGHTERS AND OTHER LIGHTERS, WHETHER OR NOT MECHANICAL OR ELECTRICAL, AND PARTS THEREOF OTHER THAN FLINTS AND WICKS:		

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SAC Code	Description	Base Rate	Staging Category
96131000	- Pocket lighters, gas fuelled, non-refillable	15	C
96132000	- Pocket lighters, gas fuelled, refillable	15	C
961380	- Other lighters:		
96138010	-- Industrial, laboratory and similar lighters	1	A
96138020	-- Table lighters	15	C
96138090	-- Other	1	A
96139000	- Parts	1	A
9614	SMOKING PIPES (INCLUDING PIPE BOWLS) AND CIGAR OR CIGARETTE HOLDERS, AND PARTS THEREOF:		
96140020	- Pipes and pipe bowls	15	B
96140090	- Other	15	B
9615	COMBS, HAIR-SLIDES AND THE LIKE; HAIRPINS, CURLING PINS, CURLING GRIPS, HAIR-CURLERS AND THE LIKE, OTHER THAN THOSE OF HEADING 85.16, AND PARTS THEREOF:		
96151	- Combs, hair-slides and the like:		
96151100	-- Of hard rubber or of plastics:	15	C
96151900	-- Other	15	C
96159000	- Other	15	C
9616	SCENT SPRAYS AND SIMILAR TOILET SPRAYS, AND MOUNTS AND HEADS THEREFOR; POWDER-PUFFS AND PADS FOR THE APPLICATION OF COSMETICS OR TOILET PREPARATIONS:		
96161000	- Scent sprays and similar toilet sprays, and mounts and heads thereof	15	B
96162000	- Powder-puffs and pads for the application of cosmetics or toilet preparations:	15	B
96170000	VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF OTHER (THAN GLASS INNERS)	10	C
96180000	MANNEQUINS AND SIMILAR ARTICLES; AUTOMATA AND OTHER ANIMATED DISPLAYS USED FOR SHOP WINDOW DRESSING	15	C
97	WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES		
9701	PAINTINGS, DRAWINGS, EXECUTED ENTIRELY BY HAND, OTHER THAN DRAWINGS OF HEADING 49.06 AND OTHER THAN HAND-PAINTED OR HAND-DECORATED MANUFACTURED ARTICLES; COLLAGES AND SIMILAR DECORATIVE PLAQUES		
970110	- Paintings and drawings		
97011010	-- Unframed	6	B
97011020	-- Framed	10	C
970190	- Other		
97019010	-- Unframed	6	B
97019020	-- Framed	10	C
97020000	ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS:	10	C
97030000	ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL	10	C
97040000	POSTAGE OR REVENUE STAMPS, STAMP-POSTMARKS, FIRST-DAY COVERS, POSTAL STATIONERY (STAMPED PAPER), AND THE LIKE, USED OR UNUSED, OTHER THAN THOSE OF HEADING 49.07	6	B
97050000	COLLECTIONS AND COLLECTORS' PIECES OF ZOOLOGICAL, BOTANICAL, MINERALOGICAL, ANATOMICAL, HISTORICAL, ARCHAEOLOGICAL, PALAEOONTOLOGICAL, ETHNOGRAPHIC OR NUMISMATIC INTEREST	6	B
97060000	ANTIQUES OF AN AGE EXCEEDING ONE HUNDRED YEARS	10	C