

Schedule of China

hs05	Description	Base Rate	Category
01011010	Live pure-bred breeding horses	0	Year 1
01011020	Live pure-bred breeding donkeys	0	Year 1
01019010	Live horses, o/t for pure-bred breeding	10	Year 10
01019090	Other donkeys, o/t for pure-bred breeding	10	Year 10
01021000	Live pure-bred breeding bovine animals	0	Year 1
01029000	Live bovine animals, o/t pure-bred breeding	10	Year 10
01031000	Live pure-bred breeding swine	0	Year 1
01039110	Live swine weighing<10kg,o/t for pure-bred breeding	10	Year 2
01039120	Live swine 10kg≤weighing<50kg, o/t for pure-bred breeding	10	Year 2
01039200	Live swine weighing≥50kg,o/t for pure-bred breeding	10	Year 2
01041010	Live sheep for pure-bred breeding	0	Year 1
01041090	Live sheep, o/t for pure-bred breeding	10	Year 2
01042010	Live goats for pure-bred breeding	0	Year 1
01042090	Live goats, o/t for pure-bred breeding	10	Year 2
01051110	Live chickens≤185g for pure-bred breeding	0	Year 1
01051190	Live chickens≤185g, o/t pure-bred breeding	10	Year 10
01051210	Live turkeys≤185g, for pure-bred breeding	0	Year 1
01051290	Live turkeys≤185g, o/t pure-bred breeding	10	Year 10
01051910	Live ducks,geese & guinea fowls≤185g for pure-bred breeding	0	Year 1
01051990	Live ducks,geese & guinea fowls≤185g, o/t pure-bred breeding	10	Year 2
01059210	Live chicken >185g but≤2000g, pure-bred breed	0	Year 1
01059290	Live chicken >185g but≤2000g, o/t pure-bred breed	10	Year 2
01059310	Live chicken >2000g for pure-bred breeding	0	Year 1
01059390	Live chicken >2000g, o/t pure-bred breeding	10	Year 2
01059910	Live ducks,geese,turkeys & guinea fowls >185g for pure bred breeding	0	Year 1
01059991	Live ducks >185g, o/t for pure-bred breeding	10	Year 2
01059992	Live geese >185g, o/t for pure-bred breeding	10	Year 2
01059993	Live guinea fowls >185g, o/t for pure-bred breeding	10	Year 2
01059994	Live turkeys >185g, o/t for pure-bred breeding	10	Year 2
01061110	Primates, for pure-bred breeding	0	Year 1
01061190	Other primates, o/t for pure-bred breeding	10	Year 2
01061200	Whales, dolphins and propoises; manatees and dugongs	10	Year 2

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01061910	Other mammals, for pure-bred breeding	0	Year 1
01061920	Other edible mammals, o/t for pre-bred breeding	10	Year 10
01061990	Mammals, nes	10	Year 10
01062011	Crocodiles for cultivation, for pure-bred breeding	0	Year 1
01062019	Reptiles, for pure-bred breeding	0	Year 1
01062020	Edible reptiles	10	Year 2
01062090	Reptiles, nes	10	Year 2
01063110	Birds of prey, for pure-bred breeding	0	Year 1
01063190	Other birds of prey, o/t for pure-bred breeding	10	Year 2
01063210	Psittaciformes, for pure-bred breeding	0	Year 1
01063290	Other psittaciformes, o/t for pure-bred breeding	10	Year 2
01063910	Other birds, for pure-bred breeding	0	Year 1
01063921	Squabs, edible	10	Year 2
01063922	Ostrich, edible	10	Year 2
01063923	Teals, edible	10	Year 2
01063929	Other birds, edible	10	Year 2
01063990	Birds, nes	10	Year 2
01069011	Tadpole and young frogs, for pure-bred breeding	0	Year 1
01069019	Other live animals, for pure-bred breeding	0	Year 1
01069020	Other live animals, edible	10	Year 10
01069090	Other live animals, not edible	10	Year 10
02011000	Fresh or chilled bovine carcasses&half carcasses	20	Year 5
02012000	Fresh or chilled unboned bovine meat (excl. carcasses)	12	Year 10
02013000	Fresh or chilled boneless bovine meat	12	Year 10
02021000	Frozen bovine carcasses & half carcasses	25	Year 5
02022000	Frozen unboned bovine meat (excl. carcasses)	12	Year 10
02023000	Frozen boneless bovine meat	12	Year 10
02031110	Fresh or chilled carcasses & half carcasses of sucking pig	20	Year 5
02031190	Fresh or chilled swine carcasses & half carcasses, nes	20	Year 5
02031200	Fresh or chilled unboned hams, shoulders & cuts thereof of swine	20	Year 10
02031900	Fresh or chilled swine meat, nes (unboned)	20	Year 2
02032110	Frozen carcasses & half carcasses of sucking pig	12	Year 10
02032190	Frozen swine carcasses & half carcasses, nes	12	Year 10
02032200	Frozen unboned hams, shoulders & cuts thereof of swine	12	Year 5
02032900	Frozen swine meat, nes	12	Year 5
02041000	Fresh or chilled lamb carcasses & half carcasses	15	Year 5

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02042100	Fresh or chilled sheep carcasses & half carcasses (excl. lamb)	23	Year 5
02042200	Fresh or chilled unboned meat of sheep	15	Year 5
02042300	Fresh or chilled boneless meat of sheep	15	Year 2
02043000	Frozen lamb carcasses & half carcasses	15	Year 10
02044100	Frozen sheep carcasses & half carcasses (excl.lamb)	23	Year 10
02044200	Frozen unboned meat of sheep	12	Year 10
02044300	Frozen boned meat of sheep	15	Year 10
02045000	Fresh, chilled or frozen goat meat	20	Year 5
02050000	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	20	Year 5
02061000	Fresh or chilled edible bovine offal	12	Year 5
02062100	Frozen bovine tongues	12	Year 10
02062200	Frozen bovine livers	12	Year 5
02062900	Frozen edible bovine offal (excl. tongues & livers)	12	Year 10
02063000	Fresh or chilled edible swine offal	20	Year 5
02064100	Frozen swine livers	20	Year 2
02064900	Frozen edible swine offal (excl. livers)	12	Year 10
02068000	Fresh or chilled edible offal of sheep, goats, horses...	20	Year 5
02069000	Frozen edible offal of sheep, goats, horses...	18	Year 10
02071100	Fresh or chilled whole chickens, not cut in pieces	20	Year 5
02071200	Frozen whole chickens, not cut in pieces	20	Year 10
02071311	Fresh or chilled cuts & offal of chicken, with bone in	20	Year 5
02071319	Fresh or chilled cuts of chicken, nes	20	Year 5
02071321	Fresh or chilled wing of chicken(other than wingtips)	20	Year 5
02071329	Fresh or chilled offal of chicken, nes	20	Year 5
02071411	Frozen cuts chicken, with bone in	10	Year 5
02071419	Frozen cuts chicken, nes	10	Year 10
02071421	Frozen wing of chicken(other than wingtips)	10	Year 5
02071422	Fresh.chilled or frozen chicken claw	10	Year 10
02071429	Frozen offal of chicken, nes	10	Year 10
02072400	Fresh or chilled whole turkeys	20	Year 5
02072500	Frozen whole turkeys	20	Year 10
02072600	Fresh or chilled cuts & offal of turkey	20	Year 5
02072700	Frozen cuts & offal of turkey	10	Year 10
02073210	Fresh or chilled whole ducks	20	Year 5
02073220	Fresh or chilled whole geese	20	Year 5
02073230	Fresh or chilled whole guinea fowls	20	Year 5

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02073310	Frozen whole ducks	20	Year 5
02073320	Frozen whole geese	20	Year 5
02073330	Frozen whole guinea fowls	20	Year 5
02073400	Fresh or chilled fatty livers of poultry	20	Year 5
02073510	Fresh or chilled cuts/offal of duck	20	Year 5
02073520	Fresh or chilled cuts/offal of geese	20	Year 5
02073530	Fresh or chilled cuts/offal of guinea fowl	20	Year 5
02073610	Frozen cuts/offal of duck	20	Year 5
02073620	Frozen cuts/offal of geese	20	Year 5
02073630	Frozen cuts/offal of guinea fowl	20	Year 5
02081010	Fresh or chilled meat of rabbits, excl. head	20	Year 10
02081020	Frozen meat of rabbits , excluding head	20	Year 10
02081090	Fresh, chilled or frozn edible offal of rabbit or hare, nes	20	Year 10
02082000	Fresh, chilled or frozen frog's legs	20	Year 5
02083000	Fresh, chilled or frozen meat & meat offal of primates	23	Year 5
02084000	Fresh, chilled or frozen meat & meat offal of whales dolphins and propoises;of manatees and	23	Year 5
02085000	Fresh, chilled or frozen meat & meat offal of reptiles	23	Year 5
02089010	Fresh, chilled or frozen meat & meat offal of squabs	20	Year 10
02089090	Fresh, chilled or frozen meat or edible offal, nes	23	Year 10
02090000	Pig & poultry fat, fresh, chilled, frozen, salted... or smoked	20	Year 10
02101110	Unboned swine hams&shoulders, salted, in brine,dried or smoked	25	Year 5
02101190	Cuts of unboned swine hams&shoulders, salted, in brine drd or smoked	25	Year 5
02101200	Bellies & cuts thereof of swine, salted, in brine, dried or smoked	25	Year 5
02101900	Meat of swine, salted, in brine,dried or smoked, nes	25	Year 10
02102000	Meat of bovine animals, salted,in brine,dried or smoked	25	Year 2
02109100	Primates, nes, saltd, dried or smokd; flours & meals of meat or offal	25	Year 5
02109200	Whales, dophins, nes, saltd, dried or smokd; flours & meals of meat or offal	25	Year 5
02109300	Reptiles, nes, saltd, dried or smokd; flours & meals of meat or offal	25	Year 5
02109900	Other meat, nes, saltd, dried or smokd; flours & meals of meat or offal	25	Year 10
03011000	Live ornamental fish	17,5	Year 5
03019110	Live trout fry	0	Year 1
03019190	Live trout, excl. fry	10,5	Year 5
03019210	Live eels fry	0	Year 1
03019290	Live eels, excl. fry	10	Year 2
03019310	Live carp fry	0	Year 1
03019390	Live carp, excl. fry	10,5	Year 5

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03019911	Live perch fry	0	Year 1
03019912	Live sturgeon fry	0	Year 1
03019919	Live fish fry, nes	0	Year 1
03019991	Live tilapia	10,5	Year 10
03019992	Live puffer fish	10,5	Year 10
03019999	Live fish nes, excl. Fry	10,5	Year 10
03021100	Fresh or chilled trout	12	Year 10
03021210	Fresh or chilled Atlantic salmon	10	Year 10
03021220	Fresh or chilled Pacific or Danube salmon	10	Year 10
03021900	Fresh or chilled salmonidae (excl. 0302.11 & 0302.12)	12	Year 5
03022100	Fresh or chilled halibut	12	Year 5
03022200	Fresh or chilled plaice	12	Year 5
03022300	Fresh or chilled sole	12	Year 5
03022900	Fresh or chilled flat fish (excl. halibut, plaice & sole)	12	Year 10
03023100	Fresh or chilled albacore or longfinned tunas	12	Year 10
03023200	Fresh or chilled yellowfin tunas	12	Year 5
03023300	Fresh or chilled skipjack or stripe-bellied bonito	12	Year 5
03023400	Fresh or chilled bigeye tunas	12	Year 5
03023500	Fresh or chilled bluefin tunas	12	Year 5
03023600	Fresh or chilled southern bluefin tunas	12	Year 5
03023900	Fresh or chilled tunas, nes	12	Year 5
03024000	Fresh or chilled herrings (excl. livers & roes)	12	Year 5
03025000	Fresh or chilled cod (excl. livers & roes)	12	Year 5
03026100	Fresh or chilled sardines, brisling or sparts	12	Year 5
03026200	Fresh or chilled haddock	12	Year 5
03026300	Fresh or chilled coalfish	12	Year 5
03026400	Fresh or chilled mackerel	12	Year 5
03026500	Fresh or chilled dogfish & other sharks	12	Year 10
03026600	Fresh or chilled eels	12	Year 5
03026910	Fresh or chilled scabber fish (trichurius)	12	Year 10
03026920	Fresh or chilled yellow croaker (pseudosicaena)	12	Year 10
03026930	Fresh or chilled butterfish (pamus)	12	Year 10
03026940	Fresh or chilled tilapia	12	Year 10
03026950	Fresh chilled or frozen puffer fish	12	Year 10
03026990	Fresh or chilled fish, nes	12	Year 10
03027000	Fresh or chilled fish livers & roes	12	Year 5

china_s_final_offer

03031100	Frozen sockeye salmon	10	Year 10
03031900	Other frozen pacific salmon, nes	10	Year 10
03032100	Frozen trout	12	Year 10
03032210	Frozen Atlantic salmon	10	Year 10
03032220	Frozen danube salmon	10	Year 10
03032900	Frozen salmonidae , nes	10	Year 5
03033110	Frozen Greenland halibut	10	Year 2
03033190	Other frozen halibut	10	Year 2
03033200	Frozen plaice	12	Year 5
03033300	Frozen sole	12	Year 5
03033900	Frozen flat fish (excl. halibut, plaice & sole)	10	Year 10
03034100	Frozen albacore or longfinned tunas	12	Year 5
03034200	Frozen yellowfin tunas	12	Year 5
03034300	Frozen skipjack or stripe-bellied bonito	12	Year 5
03034400	Frozen bigeye tunas	12	Year 5
03034500	Frozen bluefin tunas	12	Year 5
03034600	Frozen southern bluefin	12	Year 5
03034900	Frozen tunas, nes	12	Year 10
03035000	Frozen herrings (excl. livers & roes)	10	Year 2
03036000	Frozen cod (excl. livers & roes)	10	Year 5
03037100	Frozen sardines, brisling or sprats	12	Year 10
03037200	Frozen haddock	12	Year 5
03037300	Frozen coalfish	12	Year 5
03037400	Frozen mackerel	10	Year 10
03037500	Frozen dogfish & sharks	12	Year 10
03037600	Frozen eels	12	Year 10
03037700	Frozen sea-bass	12	Year 5
03037800	Frozen hake	12	Year 10
03037910	Frozen scabber fish (trichurius)	10	Year 10
03037920	Frozen yellow croaker(pseudosicaena)	10	Year 10
03037930	Frozen butterfish (pampus)	10	Year 10
03037940	Frozen tilapia	10	Year 10
03037990	Frozen fish, nes	10	Year 10
03038000	Frozen fish livers & roes	10	Year 10
03041000	Fresh or chilled fish fillets,and other fish meat	12	Year 10
03042010	Frozen fillets of tilapia	10	Year 10

china_s_final_offer

03042090	Frozen fillets, nes	10	Year 10
03049000	Frozen fish meat (excl. fillets)	10	Year 10
03051000	Flours, meals & pellets of fish, fit for human consumption	10	Year 2
03052000	Livers & roes of fish, dried, smoked, salted or in brine	10	Year 10
03053000	Fish fillets, dried, salted or in brine, but not smoked	10	Year 10
03054110	Atlantic salmon, smoked	14	Year 5
03054120	Pacific salmon and danube salmon, smoked	14	Year 5
03054200	Smoked herrings (incl. fillets)	16	Year 5
03054900	Smoked fish (excl. salmon & herrings)	14	Year 10
03055100	Dried cod, not smoked	16	Year 5
03055910	Dried pipefish and hippocampi, not smoked	2	Year 1
03055920	Dried sharks' fins, not smoked	15	Year 10
03055990	Other dried fish, not smoked	16	Year 10
03056100	Herrings, salted or in brine but not dried or smoked	16	Year 5
03056200	Cod, salted or in brine but not dried or smoked	16	Year 5
03056300	Anchovies, salted or in brine but not dried or smoked	16	Year 10
03056910	Scabber fish, salted or in brine but not dried or smoked	16	Year 10
03056920	Yellow croaker, salted or in brine but not dried or smoked	16	Year 10
03056930	butterfish, salted or in brine but not dried or smoked	16	Year 10
03056940	Tilapia, salted but not dried nor smoked and fish in brine	16	Year 10
03056990	Other fish, salted or in brine but not dried or smoked, nes	16	Year 10
03061100	Frozen rock lobster & other sea crawfish	10	Year 2
03061200	Frozen lobsters	10	Year 2
03061311	Frozen shelled shrimps	8	Year 1
03061312	Frozen northern pandalus	5	Year 1
03061319	Frozen shrimps in shell	5	Year 1
03061321	Frozen shelled prawns	8	Year 1
03061329	Frozen prawns in shell	5	Year 5
03061410	Frozen fresh-water swimming crabs	10	Year 10
03061490	Other frozen crabs, nes	10	Year 10
03061911	Frozen freshwater crawfish shelled	16	Year 2
03061919	Frozen freshwater crawfish in shell	16	Year 2
03061990	Frozen crustaceans,nes,incl flours,meals,pellets for human consumption	16	Year 10
03062110	Not frozen lobster, for cultivation	0	Year 1
03062190	Not frozen lobster, nes	15	Year 2
03062210	Lobsters for cultivation	0	Year 1

china_s_final_offer

03062290	Unfrozen lobsters other than for cultivation	15	Year 2
03062310	Shrimps and prawns for cultivation	0	Year 1
03062391	Prawns, fresh or chilled	15	Year 2
03062399	Unfrozen shrimps and prawns, nes	12	Year 2
03062410	Crabs for cultivation	0	Year 1
03062491	Live fresh-water crabs	14	Year 10
03062492	Unfrozen swimming crabs	14	Year 10
03062499	Unfrozen crabs, nes	14	Year 10
03062910	Crustaceans, nes, for cultivation	0	Year 1
03062990	Unfrozen crustaceans,nes; incl flours,meals and pellets,fit for human consumption	14	Year 10
03071010	Oysters for cultivation	0	Year 1
03071090	Oysters other than for cultivation	14	Year 10
03072110	Scallops for cultivation	0	Year 1
03072190	Scallops, live, fresh or chilled, o/t for cultivation	14	Year 10
03072900	Scallops, frozen, dried, saltd or in brine	14	Year 10
03073110	Mussels for cultivation	0	Year 1
03073190	Mussels, live, fresh or chilled, o/t for cultivation	14	Year 5
03073900	Mussels, frozen, dried, saltd or in brine	14	Year 10
03074110	Cuttle fish & squid, for cultivation	0	Year 1
03074190	Cuttle fish& squid, live, fresh or chilled, o/t cultivation	12	Year 10
03074900	Cuttle fish & squid, frozen, dried, saltd or in brine	12	Year 10
03075100	Octopus live, fresh or chilled	17	Year 10
03075900	Octopus, frozen, dried, salted or in brine	17	Year 10
03076010	Snails o/t sea snails for cultivation	0	Year 1
03076090	Other snails o/t sea snails, excl for cultivation	14	Year 5
03079110	Other molluscs and aquatic invertebrates, nes, for cultivation	0	Year 1
03079191	Abalones, live, fresh or chilled	14	Year 10
03079192	Clamworm	14	Year 10
03079199	Other molluscs and aquatic invertebrates, nes, live, fresh or chilled	14	Year 10
03079910	Abalone, frozen, dried, salted or in brine	10	Year 10
03079920	Sea cucumbers, frozen, dried, salted or in brine	10	Year 10
03079990	Other molluscs and aquatic invertebrates, nes, frz/dr/saltd/br; incl flours, meals and pellets, fit for h	10	Year 10
04011000	Milk & cream of ≤1% fat, not concentrated or sweetened	15	Year 10
04012000	Milk & cream of >1% but ≤6% fat, not concentrated or sweetened	15	Year 10
04013000	Milk & cream of >6% fat, not concentrated or sweetened	15	Year 10
04021000	Milk & cream in solid forms of ≤1.5% fat	10	Year 10

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04022100	Milk & cream in solid forms of >1.5% fat, unsweetened	10	Year 10
04022900	Milk & cream in solid forms of >1.5% fat, sweetened	10	Year 10
04029100	Concentrated milk & cream, unsweetened (excl. in solid form)	10	Year 10
04029900	Sweetened milk & cream (excl. in solid form)	10	Year 10
04031000	Yogurt	10	Year 10
04039000	Buttermilk, curdled milk & cream, etc (excl. yogurt)	20	Year 10
04041000	Whey and modified whey,	6	Year 1
04049000	Products consisting of natural milk constituents, nes	20	Year 5
04051000	Butter	10	Year 10
04052000	Dairy spreads	10	Year 2
04059000	Other fats & oils derived from milk	10	Year 2
04061000	Fresh cheese, including whey cheese & curd	12	Year 10
04062000	Grated or powdered cheese , , of all kinds	12	Year 2
04063000	Processed cheese, not grated or powdered	12	Year 5
04064000	Blue-veined cheese	15	Year 5
04069000	Cheese, nes	12	Year 5
04070010	Birds' eggs for hatching	0	Year 1
04070021	Hen's eggs, in shell, fresh, o/t for hatching	20	Year 2
04070022	Duck's eggs, in shell, fresh, o/t for hatching	20	Year 2
04070023	Goose's eggs, in shell, fresh, o/t for hatching	20	Year 2
04070029	Birds' eggs nes, in shell, fresh, o/t for hatching	20	Year 2
04070091	Birds' eggs, in shell, salted	20	Year 2
04070092	Birds' eggs, in shell, lime-preserved	20	Year 2
04070099	Birds' eggs, in shell, preserved or cooked, nes	20	Year 2
04081100	Dried egg yolks	20	Year 5
04081900	Egg yolks (excl. dried)	20	Year 5
04089100	Dried birds' eggs, not in shell	20	Year 10
04089900	Birds' eggs, not in shell (excl. dried)	20	Year 5
04090000	Natural honey	15	Year 10
04100010	Edible bird's nests (salanganes' nests)	25	Year 5
04100020	Pure royal jelly, fresh	15	Year 5
04100030	Pure royal jelly, in powder	15	Year 5
04100090	Other edible products of animal origin, nes	20	Year 5
05010000	Huaman hair, unworked , whether or not washed/scoured, waste hair	15	Year 5
05021010	Pigs', hogs', or boars' bristles	20	Year 5
05021020	Pigs', hogs', or boars' hair	20	Year 5

china_s_final_offer

05021030	Waste of bristles or hair of pigs, hogs or boars	20	Year 5
05029011	Goats hair for brush making	20	Year 5
05029012	Weasels tail hair for brush making	20	Year 5
05029019	Badger and other brush making hair, nes	20	Year 5
05029020	Waste, badger & other brush making hair	20	Year 5
05030010	Horse manes or tails	15	Year 5
05030090	Horsehair, nes, horsehair waste	15	Year 5
05040011	Hog casings, salted	20	Year 10
05040012	Sheep casings, salted	18	Year 10
05040013	Goat casings, salted	18	Year 10
05040014	Hog fat-ends, salted	20	Year 10
05040019	Sausage casings of animal guts, nes	18	Year 10
05040021	Cold, frozen broiler gizzard	20	Year 10
05040029	Stomach of other animals, nes	20	Year 10
05040090	Other guts, bladders and stomachs of animals, whole and pieces thereof, nes	20	Year 10
05051000	Raw feathers for stuffing; down	10	Year 2
05059010	Powder and waste of feathers or parts of feathers	10	Year 2
05059090	Feathers nes; skins & parts of birds with feathers or down	10	Year 2
05061000	Ossein and bones treated with acid	12	Year 5
05069011	Power and waste bones,containing bovine composition or sheep and goat's thereof	12	Year 10
05069019	Other powder and waste of bones	12	Year 10
05069090	Bones and horn-cores,unworked, defatted, simply prepared, not cut to shape, nes	12	Year 10
05071000	Ivory, its powder & waste, unworked	10	Year 2
05079010	Antelope horns and powder or waste thereof	3	Year 1
05079020	Pilose antlers and powder thereof	11,2	Year 5
05079090	Tortois-shell,whalebone,borns,etc, unworkd;powder/waste	10	Year 2
05080010	Powder & waste of coral, shells of molluscs,crustaceans, etc	12	Year 10
05080090	Coral; shells of molluscs, crustaceans,etc, not cut to shape	12	Year 10
05090000	Natural sponges of animal origin	15	Year 5
05100010	Bezoar	3	Year 1
05100020	Ambergris, castoreum and civet	7	Year 1
05100030	Musk	7	Year 1
05100040	Cantharides	7	Year 1
05100090	Bile; animal products nes for pharmacy,frsh or provisnly preservd	6	Year 1
05111000	Bovine semen	0	Year 1
05119111	Fertilized fish eggs	12	Year 10

china_s_final_offer

05119119	Other fish eggs	12	Year 10
05119190	Products of crustaceans,molluscs or other aqueous invertebrates;dead animals of chapter 3	12	Year 10
05119910	Animal semen other than bovine semen	0	Year 1
05119920	Animal embryo	0	Year 1
05119930	Silkworm graine	0	Year 1
05119990	Animal products, nes; dead animals of Chapter 1	12	Year 10
06011010	Dormant stigma croci corms	4	Year 1
06011091	Seed dormant bulbs, tubers, corms, rhizomes	0	Year 1
06011099	Dormant bulbs, tubers, corms,rhizomes, nes	5	Year 1
06012000	Bulbs, tubers, tuberous roots, cormms, crowns an rhizomes	15	Year 10
06021000	Unrooted cuttings and slips	0	Year 1
06022010	Seedlings of edible fruit or nut trees, shrubs or bushes	0	Year 1
06022090	Edible fruit or nut trees, shrubs & bushes, o/t seedlings	10	Year 10
06023010	Seedlings of rhododendrons & azaleas	0	Year 1
06023090	Rhododendrons & azaleas, other than seedlings	15	Year 5
06024010	Seedlings of roses	0	Year 1
06024090	Roses, other than seedlings	15	Year 5
06029010	Mushroom spawn	0	Year 1
06029091	Other live plants, nes, for breeding	0	Year 1
06029092	Orchid	10	Year 10
06029093	Chrysanthemum	10	Year 10
06029094	Lily	10	Year 10
06029095	Carnation	10	Year 10
06029099	Other live plants, nes, not for breeding	10	Year 10
06031000	Fresh cut flowers & buds	10	Year 10
06039000	Dried, dyed, bleached or otherwise prepared cut flowers & buds	23	Year 2
06041000	Moses & lichens for ornamental purposes, fresh, dried...etc	23	Year 10
06049100	Fresh parts of plants,without flowers/buds,for ornamental purpose	10	Year 10
06049900	Parts of plants, without flowers or buds, for ornamental purposes	10	Year 2
07011000	Seed potatoes	13	Year 2
07019000	Other potatoes, fresh or chilled	13	Year 2
07020000	Tomatoes, fresh or chilled	13	Year 2
07031010	Onions, fresh or chilled	13	Year 2
07031020	Shallots, fresh or chilled	13	Year 2
07032010	Bulbs of garlic, fresh or chilled	13	Year 2
07032020	Stems or seedlins of garlic, fresh or chilled	13	Year 2

china_s_final_offer

07032090	Other parts of garlic, fresh or chilled	13	Year 2
07039010	Leeks, fresh or chilled	13	Year 2
07039020	Scallion, fresh or chilled	13	Year 2
07039090	Otheralliaceous vegetables, fresh or chilled	13	Year 2
07041000	Cauliflowers & headed broccoli, fresh or chilled	10	Year 2
07042000	Brussels sprouts, fresh or chilled	13	Year 2
07049000	White & red cabbages, kohlrabi, kale...etc, fresh or chilled	13	Year 2
07051100	Cabbage lettuce, fresh or chilled	10	Year 2
07051900	Lettuce, fresh or chilled, (excl. cabbage lettuce)	10	Year 2
07052100	Witloof chicory, fresh or chilled	13	Year 2
07052900	Chicory, fresh or chilled, (excl. witloof)	13	Year 2
07061000	Carrots & turnips, fresh or chilled	13	Year 2
07069000	Beetroot...radishes & other similar edible roots, fresh or chilled	13	Year 2
07070000	Cucumbers & gherkins, fresh or chilled	13	Year 2
07081000	Peas, fresh or chilled	13	Year 2
07082000	Beans, fresh or chilled	13	Year 2
07089000	Leguminous vegetables, fresh or chilled, nes	13	Year 2
07091000	Globe artichokes, fresh or chilled	13	Year 2
07092000	Asparagus, fresh or chilled	13	Year 2
07093000	Aubergines, fresh or chilled	13	Year 2
07094000	Celery, other than celeriac ,fresh or chilled	10	Year 2
07095100	Mushrooms of the genus Agaricus, fresh or chilled	13	Year 2
07095200	Truffle, fresh or chilled	13	Year 2
07095910	Sungmo, fresh or chilled	13	Year 2
07095920	Shiitak, fresh or chilled	13	Year 2
07095930	Winter mushroom, fresh or chilled	13	Year 2
07095940	Paddy straw mushroom, fresh or chilled	13	Year 2
07095950	Trichiloma mongolicum Imai, fresh or chilled	13	Year 2
07095990	Other mushrooms and truffles, nes, fresh or chilled	13	Year 2
07096000	Fruits of genus Capiscum or Pimenta, fresh or chilled	13	Year 2
07097000	Spinach, fresh or chilled	13	Year 2
07099010	Bamboo shoots, fresh or chilled	13	Year 2
07099090	Other vegetables, fresh or chilled, nes	13	Year 2
07101000	Potatoes, frozen	13	Year 2
07102100	Shelled or unshelled peas, frozen	13	Year 2
07102210	Shelled or unshelled adzuki beans, frozen	13	Year 2

china_s_final_offer

07102290	Other shelled or unshelled beans, frozen	13	Year 2
07102900	Leguminous vegetables, shelled or unshelled, frozen, nes	13	Year 2
07103000	Spinach, frozen	13	Year 2
07104000	Sweet corn, frozen	10	Year 2
07108010	Sungmo, frozen	13	Year 2
07108020	Garlic stems or seedlings, frozen	13	Year 2
07108030	Garlic bulbs	13	Year 2
07108090	Other vegetables, frozen	13	Year 2
07109000	Mixtures of vegetables , frozen	10	Year 2
07112000	Olives provisionally preserved, not for immediate consumption	13	Year 2
07113000	Capers provisionally preserved, not for immediate consumption	13	Year 2
07114000	Cucumbers & gherkins provisionally preserved	13	Year 2
07115112	White mushroom, in brine	13	Year 2
07115119	Other mushrooms of the genus Agaricus, nes, in brine	13	Year 2
07115190	Other mushrooms, nes, in brine	13	Year 2
07115911	Sungmo, in brine	13	Year 2
07115919	Other mushrooms and truffles, in brine	13	Year 2
07115990	Other mushrooms and truffles provisionally preserved	13	Year 2
07119031	Bamboo shoots in brine	13	Year 2
07119034	Garlic, in brine	13	Year 2
07119039	Other vegetables, in brine	13	Year 2
07119090	Other vegetables provisionally preserved, nes	13	Year 2
07122000	Dried onions	13	Year 2
07123100	Dried mushrooms of the genus Agaricus	13	Year 2
07123200	Dried wood ears	13	Year 2
07123300	Dried jelly fungi	13	Year 2
07123910	Dried shiitake	13	Year 2
07123920	Dried winter mushroom	13	Year 2
07123930	Dried paddy straw mushroom	13	Year 2
07123940	Dried tricholoma mongolicum imai	13	Year 2
07123950	Dried boletus(porcini)	13	Year 2
07123990	Other dried mushroom and truffles	13	Year 2
07129010	Dried bamboo shoots	13	Year 2
07129020	Dried osmund	13	Year 2
07129030	Dried day lily flowers	13	Year 2
07129040	Dried chuch tsai	13	Year 2

china_s_final_offer

07129050	Dried garlic	13	Year 2
07129060	Dried capsicum annum var. grossum	13	Year 2
07129090	Dried vegetables, nes	13	Year 2
07131010	Seed peas, dried, shelled	0	Year 1
07131090	Other dried peas, shelled	5	Year 1
07132010	Seed chickpeas, dried, shelled	0	Year 1
07132090	Other dried chickpeas, shelled	7	Year 1
07133110	Seed beans, dried, shelled	0	Year 1
07133190	Other dried beans, shelled	3	Year 1
07133211	Small red (Adzuri) seed beans, dried shelled	0	Year 1
07133219	Other seed adzuki beans, dried shelled	0	Year 1
07133290	Other dried adzuki beans, shelled	3	Year 1
07133310	Seed kidney beans, incl. white pea beans, dried, shelled	0	Year 1
07133390	Other dried kidney beans, incl. white pea beans, shelled	7,5	Year 1
07133900	Dried beans, shelled, nes	7	Year 1
07134010	Seed lentils, dried, shelled	0	Year 1
07134090	Other dried lentils, shelled	7	Year 1
07135010	Seed broad beans and horse beans, dried, shelled	0	Year 1
07135090	Other dried broad beans and horse beans, shelled	7	Year 1
07139010	Dried leguminous vegetables seed nes, shelled	0	Year 1
07139090	Dried leguminous vegetables, shelled, nes	7	Year 1
07141010	Fresh manioc	10	Year 2
07141020	Dried manioc	5	Year 1
07141030	Chilled or frozen manioc	10	Year 2
07142011	Fresh sweet potatoes, for cultivatron	0	Year 1
07142019	Other fresh sweet potatoes	13	Year 2
07142020	Dried sweet potatoes	13	Year 2
07142030	Chilled or frozen sweet potatoes	13	Year 2
07149010	Waterchestnut, fresh or dried,chilled,frozen	13	Year 2
07149021	Lotus roots for cultivation, fresh or dried	0	Year 1
07149029	Lotus roots o/t for cultivation, fresh or dried	13	Year 2
07149090	Roots or tubers with high starch content, fresh or dried, nes	13	Year 2
08011100	Desiccated coconuts	12	Year 5
08011910	Coconuts, seedlings	0	Year 1
08011990	Other coconuts , fresh	12	Year 5
08012100	Brazil nuts, in shell,fresh or dried	10	Year 2

china_s_final_offer

08012200	Brazil nuts, shelled,fresh or dried	10	Year 2
08013100	Cashew nuts, in shell,fresh or dried	20	Year 5
08013200	Cashew nuts, shelled,fresh or dried	10	Year 2
08021100	Almonds in shell, fresh or dried	24	Year 10
08021200	Almonds without shells, fresh or dried	10	Year 10
08022100	Hazlenuts in shell, fresh or dried	25	Year 10
08022200	Hazlenuts without shells, fresh or dried	10	Year 2
08023100	Walnuts in shell, fresh or dried	25	Year 10
08023200	Walnuts without shells, fresh or dried	20	Year 10
08024010	Banli chestnut, fresh or dried	25	Year 10
08024090	Other chestnuts, fresh or dried	25	Year 10
08025000	Pistachio, fresh or dried	10	Year 2
08029010	Betel nuts, fresh or dried	10	Year 2
08029020	Gingko nuts, fresh or dried	25	Year 5
08029030	Pine-nuts, shelled,fresh or dried	25	Year 5
08029041	Hawaiian nuts seed, fresh or dried	0	Year 1
08029049	Hawaiian nuts excl. seed, fresh or dried	24	Year 5
08029090	Other nuts, fresh or dried, nes	24	Year 5
08030000	Bananas, including plantains, fresh or dried	10	Year 10
08041000	Dates, fresh or dried	15	Year 2
08042000	Figs, fresh or dried	30	Year 10
08043000	Pineapples, fresh or dried	12	Year 5
08044000	Avocados, fresh or dried	25	Year 10
08045010	Guavas, fresh or dried	15	Year 5
08045020	Mangoes, fresh or dried	15	Year 5
08045030	Mangosteens, fresh or dried	15	Year 5
08051000	Oranges, fresh or dried	11	Year 10
08052010	Chiao-Kan, fresh or dried	12	Year 10
08052020	Latifolia citrus, fresh or dried	12	Year 10
08052090	Mandarins, clementines, wilkings...etc, fresh or dried, nes	12	Year 10
08054000	Grapefruit, fresh or dried	12	Year 10
08055000	Lemons and limes, fresh or dried	11	Year 10
08059000	Citrus fruit, fresh or dried, nes	30	Year 5
08061000	Fresh grapes	13	Year 10
08062000	Dried grapes	10	Year 10
08071100	Watermelons, fresh	25	Year 5

china_s_final_offer

08071910	Hami melons, fresh	12	Year 2
08071920	Cantaloupe and Galia melons, fresh	12	Year 10
08071990	Other melons, fresh	12	Year 10
08072000	Papaws (papayas), fresh	25	Year 5
08081000	Apples, fresh	10	Year 10
08082012	Ya pears or Hsueh pears, fresh	12	Year 10
08082013	Xiang pears, fresh	12	Year 10
08082019	Other pears, fresh, nes	10	Year 10
08082020	Quinces, fresh	16	Year 10
08091000	Apricots, fresh	25	Year 10
08092000	Cherries, fresh	10	Year 5
08093000	Peaches, including nectarines, fresh	10	Year 5
08094000	Plums & sloes, fresh	10	Year 5
08101000	Strawberries, fresh	21,3	Year 10
08102000	Raspberries, blackberries, mulberries & loganberries, fresh	25	Year 10
08103000	Black, white or red currants & gooseberries, fresh	25	Year 10
08104000	Cranberries, bilberries...etc, fresh	30	Year 10
08105000	Kiwifruit, fresh	20	Year 10
08106000	Durian,fresh	20	Year 5
08109010	Lychee, fresh	30	Year 2
08109030	Longan, fresh	12	Year 2
08109040	Rambutan, fresh	20	Year 2
08109050	Sugar apple, fresh	20	Year 2
08109060	Carambola, fresh	20	Year 2
08109070	Wax apple	20	Year 2
08109080	dragon fruit	20	Year 2
08109090	Other fruit, fresh, nes	20	Year 10
08111000	Strawberries, frozen	30	Year 10
08112000	Raspberries, blackberries...etc, frozen	30	Year 10
08119010	Chestnuts in shell, frozen	30	Year 2
08119090	Other fruit & nuts, frozen, nes	30	Year 10
08121000	Cherries, provisional preserved, not for immediate consump	30	Year 10
08129000	Fruit & nuts, provisional preserved, not for immediate consump	29,5	Year 10
08131000	Dried apricots	25	Year 5
08132000	Dried prunes	25	Year 10
08133000	Dried apples	25	Year 10

china_s_final_offer

08134010	Longans and longan pulps, dried	20	Year 2
08134020	Persimmons, dried	25	Year 2
08134030	Chinese dates (red jujubes), dried	25	Year 2
08134040	Preserved litchi	25	Year 2
08134090	Other fruit, dried, nes	25	Year 10
08135000	Mixtures of dried fruit & nuts, nes	18	Year 5
08140000	Peel of citrus fruit or melons, fresh, frozen, dried...etc.	25	Year 10
09011100	Coffee, not roasted or decaffeinated	8	Year 1
09011200	Decaffeinated coffee, not roasted	8	Year 1
09012100	Roasted coffee, not decaffeinated	15	Year 10
09012200	Roasted, decaffeinated coffee	15	Year 10
09019010	Coffee husks & skins	10	Year 2
09019020	Coffee substitutes containing coffee	30	Year 5
09021010	Flavoured green tea in packings≤3kg	15	Year 5
09021090	Unflavoured green tea in packings≤3kg	15	Year 5
09022010	Flavoured green tea in packings > 3kg	15	Year 5
09022090	Unflavoured green tea in packings > 3kg	15	Year 5
09023010	Oolong tea in packings≤3kg	15	Year 2
09023020	Pu-er tea in packings≤3kg	15	Year 2
09023090	Other black tea & partly fermented tea nes, in packings≤3kg	15	Year 2
09024010	Oolong tea in packings > 3kg	15	Year 2
09024020	Pu-er tea in packings > 3kg	15	Year 2
09024090	Other black tea & partly fermented tea nes, in packings > 3kg	15	Year 2
09030000	Mate	10	Year 2
09041100	Dried pepper (excl. crushed or ground)	20	Year 5
09041200	Pepper, crushed or ground	20	Year 5
09042010	Fruits of genus Capsicm or Pimenta, dried	20	Year 2
09042020	Fruits of genus Capsicm or Pimenta, crushed or ground	20	Year 2
09050000	Vanilla	15	Year 5
09061000	Cinnamon & cinnamon-tree flowers, neither crushed & ground	5	Year 1
09062000	Cinnamon & cinnamon-tree flowers, crushed or ground	15	Year 5
09070000	Cloves (whole fruit, cloves & stems)	3	Year 1
09081000	Nutmeg	8	Year 1
09082000	Mace	8	Year 1
09083000	Cardamoms	3	Year 1
09091010	Badian	20	Year 2

china_s_final_offer

09091090	Seeds of anise	15	Year 2
09092000	Seeds of coriander	15	Year 5
09093000	Seeds of cumin	15	Year 5
09094000	Seeds of caraway	15	Year 5
09095000	Seeds of fennel; juniper berries	15	Year 5
09101000	Ginger	15	Year 5
09102000	Saffron	2	Year 1
09103000	Turmeric (curcuma)	15	Year 5
09104000	Thyme, bay leaves	15	Year 5
09105000	Curry	15	Year 2
09109100	Spice mixtures	15	Year 5
09109900	Other spices, nes	15	Year 5
10011000	Durum wheat	65	EX
10019010	Wheat or maslin seed excl. duraum wheat	65	EX
10019090	Other wheat or maslin nes	65	EX
10020010	Rye seed	0	Year 1
10020090	Rye excl. seed	3	Year 1
10030010	Barley seed	0	Year 1
10030090	Barley excl. seed	3	Year 1
10040010	Oats seed	0	Year 1
10040090	Oats excl. seed	2	Year 1
10051000	Maize seed	20	EX
10059000	Maize excl. seed	65	EX
10061011	Long grain seed, in husk (paddy or rough)	65	EX
10061019	Other rice seed, in husk (paddy or rough)	65	EX
10061091	Long grain, in husk (paddy or rough)	65	EX
10061099	Other rice, in husk (paddy or rough)	65	EX
10062010	Husked (brown) long grain	65	EX
10062090	Other husked rice	65	EX
10063010	Semi-milled or wholly milled long grain	65	EX
10063090	Other semi-milled or wholly milled rice	65	EX
10064010	Broken long grain	65	EX
10064090	Other broken long grain	65	EX
10070010	Grain sorghum seed	0	Year 1
10070090	Grain sorghum excl. seed	2	Year 1
10081000	Buckwheat	2	Year 1

china_s_final_offer

10082000	Millet	2	Year 1
10083000	Canary seed	2	Year 1
10089010	Other cereal seed, nes	0	Year 1
10089090	Other cereal excl.seed, nes	3	Year 1
11010000	Wheat or maslin flour	65	EX
11021000	Rye flour	5	Year 1
11022000	Maize (corn) flour	40	EX
11023010	long grain flour	40	EX
11023090	Other rice flour	40	EX
11029000	Other cereal flour, nes	5	Year 1
11031100	Wheat, meal	65	EX
11031300	Maize, meal	65	EX
11031910	Oats, meal	5	Year 1
11031921	Long grain, meal	10	EX
11031929	Other rice, meal, nes	10	EX
11031990	Cereal, meal, nes	5	Year 1
11032010	Wheat pellets	65	EX
11032090	Pellets of other cereals (excl. wheat)	20	Year 5
11041200	Rolled or flaked oats	20	Year 10
11041910	Rolled or flaked barley	20	Year 5
11041990	Rolled or flaked grains of other cereals, nes	20	Year 5
11042200	Other worked grains of oats, nes	20	Year 10
11042300	Other worked grains of maize (corn), nes	65	EX
11042910	Other worked grains of barley	65	Year 5
11042990	Other worked grains of other cereal, nes	20	Year 5
11043000	Cereal germ, whole, rolled, flaked or ground	20	Year 5
11051000	Potato flour, meal & powder	15	Year 5
11052000	Potato flakes, granules & pellets	15	Year 10
11061000	Flour & meal of the dried leguminous vegetables of 07.13	10	Year 2
11062000	Flour & meal of sago, roots or tubers of 07.14	20	Year 5
11063000	Flour, meal & powder of products of Chapter 8	20	Year 10
11071000	Malt not roasted	10	Year 10
11072000	Roasted malt	10	Year 10
11081100	Wheat starch	20	Year 5
11081200	Maize (corn) starch	20	Year 5
11081300	Potato starch	15	Year 5

china_s_final_offer

11081400	Manioc (cassava) starch	10	Year 2
11081900	Other starches, nes	20	Year 5
11082000	Inulin	20	Year 5
11090000	Wheat gluten	18	Year 5
12010010	Soya beans seed	0	Year 1
12010091	Yellow soya beans excl. seed	3	Year 10
12010092	Black soya beans excl. seed	3	Year 1
12010093	Green soya beans excl. seed	3	Year 1
12010099	Other soya beans excl. seed	3	Year 1
12021010	Ground-nuts in shell, seed, not cooked	0	Year 1
12021090	Ground-nuts in shell, excl. seed, not cooked	15	Year 5
12022000	Ground-nuts, not roasted or otherwise cooked,shelled, whether or not broken	15	Year 2
12030000	Copra	15	Year 5
12040000	Linseed	15	Year 5
12051010	Rape or colza seeds of low erucic acid	0	Year 1
12051090	Other low erucic acid rape or colza seeds	9	Year 10
12059010	Rape or colza seeds, nes	0	Year 1
12059090	Rape or colza, nes	9	Year 10
12060010	Sunflower seeds for sowing	0	Year 1
12060090	Sunflower seeds excl. for sowing	15	Year 10
12071010	Palm nuts & kernels for sowing	0	Year 1
12071090	Palm nuts & kernels excl for sowing	10	Year 2
12072010	Cotton seeds for sowing	0	Year 1
12072090	Cotton seeds excl for sowing	15	Year 5
12073010	Castor oil seeds for sowing	0	Year 1
12073090	Castor oil seeds excl for sowing	15	Year 5
12074010	Sesamum seeds for sowing	0	Year 1
12074090	Sesamum seeds excl for sowing	10	Year 2
12075010	Mustard seeds for sowing	0	Year 1
12075090	Mustard seeds excl for sowing	15	Year 5
12076010	Safflower seeds for sowing	0	Year 1
12076090	Safflower seeds excl for sowing	20	Year 5
12079100	Poppy seeds	20	Year 5
12079910	Other oil seed and oleaginos fruts, for cultivation, nes	0	Year 1
12079991	Shea nuts (karite nuts)	20	Year 10
12079999	Other oil seeds & oleaginous fruits nes	10	Year 10

china_s_final_offer

12081000	Soya bean flour & meal	9	Year 2
12089000	Other flours & meal of oil seeds or oleaginous fruit, nes	15	Year 5
12091000	Sugar beet seed, of a kind used for sowing	0	Year 1
12092100	Lucerne (alfalfa) seed, of a kind used for sowing	0	Year 1
12092200	Clover seed, of a kind used for sowing	0	Year 1
12092300	Fescue seed, of a kind used for sowing	0	Year 1
12092400	Kentucky blue grass seed, of a kind used for sowing	0	Year 1
12092500	Rye grass seed, of a kind used for sowing	0	Year 1
12092600	Timothy grass seed, of a kind used for sowing	0	Year 1
12092910	Beet seed	0	Year 1
12092990	Other seeds of forage plants, of a kind used for sowing, nes	0	Year 1
12093000	Seeds of herbaceous plants, of a kind used for sowing	0	Year 1
12099100	Vegetable seeds	0	Year 1
12099910	Seeds of water melons, of a kind used for sowing	0	Year 1
12099920	Seeds of melons, of a kind used for sowing	0	Year 1
12099990	Other seeds, fruit & spores, of a kind used for sowing, nes	0	Year 1
12101000	Hop cones (excl. ground, powdered or pellets), fresh or dried	20	Year 5
12102000	Hop cones, ground, powdered or in pellets; lupulin	10	Year 2
12111010	Zhang Guo liquorice roots (Glycyrrhiza uralensis) , fresh or dried	6	Year 1
12111090	Other liquorice roots , fresh or dried nes	6	Year 1
12112010	American ginseng , fresh or dried	8,6	Year 2
12112020	Wild ginseng other than american ginseng , fresh or dried	20	Year 5
12112091	Other fresh ginseng roots, nes	20	Year 5
12112099	Other ginseng roots , dried ,nes	20	Year 5
12113000	Coca leaf	9	Year 2
12114000	Poppy straw	9	Year 2
12119011	Radix angelicae sinensis , fresh or dried	6	Year 1
12119012	Radix pseudoginseng, used in pharmacy , fresh or dried	6	Year 1
12119013	Radix codonopsitis, used in pharmacy , fresh or dried	6	Year 1
12119014	Rhizoma coptidis, used in pharmacy , fresh or dried	6	Year 1
12119015	Flos chrysanthemi, used in pharmacy , fresh or dried	6	Year 1
12119016	Cordyceps sinensis, used in pharmacy , fresh or dried	6	Year 1
12119017	Bulbs of fritilariae thunbergii, used in pharmacy , fresh or dried	6	Year 1
12119018	Rhizoma ligustici, used in pharmacy , fresh or dried	6	Year 1
12119019	Rhizoma pinellia, used in pharmacy , fresh or dried	6	Year 1
12119021	Radix paeoniae lactiflorae, used in pharmacy , fresh or dried	6	Year 1

china_s_final_offer

12119022	Rhizoma gastrodiae, used in pharmacy , fresh or dried	6	Year 1
12119023	Radix astragali, used in pharmacy , fresh or dried	6	Year 1
12119024	Rhubarb, used in pharmacy , fresh or dried	6	Year 1
12119025	Rhizoma atractylodis macrocephalae, used in pharmacy , fresh or dried	6	Year 1
12119026	Radix rehmanniae, used in pharmacy , fresh or dried	6	Year 1
12119027	Flos sophorae, used in pharmacy , fresh or dried	6	Year 1
12119028	Cortex eucommiae, used in pharmacy , fresh or dried	6	Year 1
12119029	Poria, used in pharmacy , fresh or dried	6	Year 1
12119031	Fructus lycii, used in pharmacy , fresh or dried	6	Year 1
12119032	Bantaro seeds, used in pharmacy , fresh or dried	6	Year 1
12119033	Aloes wood, used in pharmacy , fresh or dried	3	Year 1
12119034	Adenophora axilliflora , fresh or dried	6	Year 1
12119035	Southernwood	6	Year 1
12119039	Plants and parts of plants, used in pharmacy, nes	6	Year 1
12119050	Plants and parts of plants, used in perfumery	8	Year 1
12119091	Dessis roots and pyrethrum, used for insecticides	3	Year 1
12119099	Plants or their parts, use for insecticides, nes	9	Year 2
12121000	Locust beans (incl. locust bean seeds), fresh chilled frozen or dried	20	Year 5
12122010	Sea tangle, fresh chilled frozen or dried	20	Year 10
12122020	Black moss,fresh chilled frozen or dried	20	Year 10
12122031	Dried pinnatifida	15	Year 10
12122032	Fresh pinnatifida	15	Year 10
12122039	Other pinnatifida	15	Year 10
12122041	Dried laver	15	Year 10
12122042	Fresh laver	15	Year 10
12122049	Other laver	15	Year 10
12122050	Sagarssso weed,fresh chilled frozen or dried	15	Year 10
12122090	Edible seaweeds and other algae, fresh chilled frozen or dried nes	15	Year 10
12123011	Bitter apricot kernels,fresh chilled frozen or dried	20	Year 10
12123012	Sweet apricot kernels,fresh chilled frozen or dried	20	Year 10
12123090	Peach or plum stones and kernels,fresh chilled frozen or dried	20	Year 10
12129100	Sugar beet,fresh chilled frozen or dried	20	Year 5
12129953	Sugar cane, for autivatoy	0	Year 1
12129959	Other edible vegetable products seeds , fresh chilled frozen or dried	0	Year 1
12129991	Black watermelon seeds excl for sowing , fresh chilled frozen or dried	20	Year 5
12129992	Red watermelon seeds excl for sowing , fresh chilled frozen or dried	20	Year 5

china_s_final_offer

12129993	Pumking seeds excl for sowing , fresh chilled frozen or dried	20	Year 5
12129994	Lotus seeds excl for sowing , fresh chilled frozen or dried	20	Year 5
12129995	Sugar cane,chilled frozen or dried	20	Year 5
12129999	Other edible vegetable products,fresh or dried, nes	30	Year 5
12130010	Cereal straw, unprepared	12	Year 5
12130090	Other Cereal straw and husks	12	Year 5
12141000	Lucerne (alfalfa) meal & pellets	5	Year 1
12149000	Other forage products, nes	9	Year 2
13011000	Lac	15	Year 5
13012000	Gum Arabic	15	Year 5
13019010	Gum tragacanth	15	Year 5
13019020	Olibanum, myrrh and dragon's blood	3	Year 1
13019030	Asafoetida	3	Year 1
13019040	Pine-resin	15	Year 5
13019090	Other natural gums, resins, gum-resins & balsams, nes	15	Year 5
13021100	Opium	0	Year 1
13021200	Liquorice sap & extract	6	Year 1
13021300	Hop sap extract	10	Year 2
13021400	Sap, extract of pryrethrum & roots of plants with rotenone	3	Year 1
13021910	Crude lacquer	20	Year 10
13021920	Azadirachtin	3	Year 1
13021990	Vegetable saps and extracts,nes, used in pesticide	20	Year 10
13022000	Pectic substances, pectinates & pectates	20	Year 5
13023100	Agar-agar	10	Year 10
13023200	Mucilages&thickeners from locust beans/guar seeds	15	Year 10
13023900	Mucilages & thickeners,from vegetable prod, nes	15	Year 10
14011000	Bamboos	10	Year 2
14012000	Rattans	10	Year 2
14019010	Cereal straw other than wheat straw	10	Year 10
14019020	Reeds	10	Year 2
14019030	Rushes	10	Year 2
14019090	Other vegetable plaiting materials, nes	10	Year 10
14020000	Vegetabl stuffing or padding materials	15	Year 5
14030000	Vegetable materials primarily for brooms or brushes, nes	15	Year 5
14041000	Raw vegetable materials primarily for dyeing or tanning	5	Year 1
14042000	Cotton linters	4	Year 1

china_s_final_offer

14049000	Vegetable products, nes	15	Year 10
15010000	Lard, other pig fat & poultry fat, rendered	10	Year 2
15020010	Fats, raw, of bovine animals, sheep or goats	8	Year 1
15020090	Fats, rendered, of bovine animals, sheep or goats	8	Year 1
15030000	Lard stearin, lardoil, oleostearin, oleo-oil & tallow oil	10	Year 2
15041000	Fish-liver oils & their fractions	12	Year 5
15042000	Fish fats, oils & fractions (excl. fish liver oils)	12	Year 10
15043000	Marine mammal fats, oils & their liquid fractions	14,4	Year 5
15050000	Wool grease and fatty substances	20	Year 10
15060000	Other animal fats & oils & their fractions	20	Year 5
15071000	Crude soya-bean oil	19,9	EX
15079000	Soya-bean oil (excl. crude) & fractions	19,9	EX
15081000	Crude ground-nut oil	10	EX
15089000	Ground-nut oil (excl. crude) & fractions	10	EX
15091000	Virgin olive oil & fractions	10	Year 10
15099000	Olive oil & fractions (excl. virgin)	10	Year 10
15100000	Other oils & their fractions, obtained solely from olives, nes	10	Year 10
15111000	Crude palm oil	19,9	EX
15119010	Palm oil (excl. crude) & liquid fractions	19,9	EX
15119020	Palm stearin	8	EX
15119090	Other palm oil and its fractions, nes	19,9	EX
15121100	Crude sunflower-seed & safflower oil & fractions thereof	9,1	EX
15121900	Sunflower-seed & safflower oil (excl. crude) & fractions thereof	9,1	EX
15122100	Crude cotton-seed oil, whether or not gossypol has been moved	10	EX
15122900	Cotton-seed oil (excl. crude) & fractions thereof	10	EX
15131100	Crude coconut (copra) oil & fractions thereof	9,5	Year 2
15131900	Coconut copra oil (excl. crude) & fractions thereof	9,5	Year 2
15132100	Crude palm kernel or babassu oil & fractions thereof	10	Year 2
15132900	Palm kernel or babassu oil (excl. crude) & fractions thereof	10	Year 2
15141100	Crude low erucic acid rape oil	19,9	EX
15141900	Other low erucic acid rape oil	19,9	EX
15149110	Crude rape oil	19,9	EX
15149190	Crude mustard oil	19,9	EX
15149900	Other rape oil and mustard oil and its fraction, nes	19,9	EX
15151100	Crude linseed oil	15	Year 5
15151900	Linseed oil (excl. crude) & fractions	15	Year 5

china_s_final_offer

15152100	Crude maize (corn) oil	10	EX
15152900	Maize (corn) oil (excl. crude) & fractions	10	EX
15153000	Castor oil & its fractions	10	Year 2
15154000	Tung oil & its fractions	20	Year 5
15155000	Sesame oil & fractions	12	Year 5
15159010	Joboba oil & fractions	20	Year 10
15159090	Other fixed vegetable fats & fractions, nes	20	Year 10
15161000	Animal fats & oils & fractions, hydrogenated, etc , not further prepared	5	Year 1
15162000	Vegetable fats & oils & their fractions, hydrogenated, etc , not further prepared	25	Year 10
15171000	Margarine (excl. liquid)	30	Year 10
15179000	Edible prep.s of fats & oils, nes	25	Year 2
15180000	Animal or vegetable fats & oils and fractions thereof... chemically modified, nes,incl inedible p	10	Year 10
15200000	Glycerol crude, glycerol waters & glycerol lyes	20	Year 5
15211000	Vegetable waxes (excl. triglycerides)	20	Year 5
15219000	Beeswax, other insect waxes & spermaceti	20	Year 5
15220000	Degras; residues of fatty substances or animal or vegetable waxes	20	Year 5
16010000	Sausages & similar products; food prep.s based on these products	15	Year 10
16021000	Homogenized prep.s of meat, meat offal or blood	15	Year 5
16022000	Preparations of animal liver	15	Year 5
16023100	Preparations of turkey	15	Year 5
16023210	Preparations of chicken, in airtight containers	15	Year 10
16023291	Chicken breast meat	15	Year 5
16023292	Chicken leg meat	15	Year 10
16023299	Other chicken meat	15	Year 10
16023910	Preparations of duck, geese or guinea fowl, in airtight containers	15	Year 5
16023991	Duck meat	15	Year 5
16023999	Preparations of geese or guines fowl, nes	15	Year 5
16024100	Preparations of swine, hams & cuts	15	Year 5
16024200	Preparations of swine, shoulders & cuts	15	Year 5
16024910	Preparations of swine, in airtight containers	15	Year 10
16024990	Preparations of swine, nes	15	Year 10
16025010	Preparations of bovine animals, in airtight containers	12	Year 10
16025090	Preparations of bovine animals, nes	12	Year 10
16029010	Preps of meat,offal or blood, nes, in airtight containers	15	Year 5
16029090	Preparations of meat,offal or blood, nes	15	Year 5
16030000	Extracts & juices of meat, fish & aquatic invertebrates	23,3	Year 5

china_s_final_offer

16041110	Atalantic salmon, prepared or preserved salmon (excl. minced)	12	Year 10
16041190	Prepared or preserved salmon, nes (excl. minced)	12	Year 10
16041200	Prepared or preserved herrings (excl. minced)	12	Year 5
16041300	Prepared or preserved sardines, sardinella, brisling or sprats (excl. minced)	5	Year 10
16041400	Prepared or preserved tuna, skipjack & bonito (sarda spp.) (excl. minced)	5	Year 10
16041500	Prepared or preserved mackerel (excl. minced)	12	Year 10
16041600	Prepared or preserved anchovies (excl. minced)	12	Year 10
16041910	Prepared or preserved river eel (excl. minced)	12	Year 10
16041920	Tilapia, prepared or preserved (excl. minced)	12	Year 10
16041990	Prepared or preserved fish (excl. minced), nes	12	Year 10
16042011	Shark fin in airtight containers	12	Year 10
16042019	Other prepared or preserved fish in air tight containers	12	Year 10
16042091	Shark fin	12	Year 10
16042099	Other prepared or preserved fish	12	Year 10
16043000	Caviar & caviar substitutes	12	Year 5
16051000	Crab, prepared or preserved	5	Year 10
16052000	Shrimps & prawns, prepared or preserved	5	Year 10
16053000	Lobster, prepared or preserved	5	Year 1
16054011	Freshwater crawfish shelled, prepared or preserved	5	Year 1
16054019	Freshwater crawfish in shell, prepared or preserved	5	Year 1
16054090	Crustaceans, nes, prepared or preserved	5	Year 5
16059010	Jelly fish, prepared or preserved	15	Year 10
16059090	Molluscs & othr aquatic invertebrates,nes, prepd or presrvd	5	Year 10
17011100	Raw cane sugar, in solid form	50	EX
17011200	Raw beet sugar, in solid form	50	EX
17019100	Cane or beet sugar, chemically pure sucrose,containing added flavouring or colouring	50	EX
17019910	Granulated sugar	50	EX
17019920	Superfine sugar	50	EX
17019990	Other cane or beet sugar, chemically pure sucrose, in solid form, nes	50	EX
17021100	Lactose & lactose syrup,anhydrous, containing≥99% lactose	10	Year 2
17021900	Lactose & lactose syrup, nes	10	Year 2
17022000	Maple sugar & maple syrup	30	Year 5
17023000	Glucose & glucose syrup, containing<20% fructose	30	Year 5
17024000	Glucose & glucose syrup, containing≥20% but<50% fructose	30	Year 5
17025000	Chemically pure fructose	30	Year 5
17026000	Other fructose & fructose syrup, containing >50% fructose	30	Year 5

china_s_final_offer

17029000	Artificial honey, caramel & other sugars, nes	30	Year 10
17031000	Cane molasses	8	Year 1
17039000	Molasses resulting from extraction/refining of sugar, nes	8	Year 1
17041000	Chewing gum	12	Year 10
17049000	Sugar confectionery not containing cocoa, nes	10	Year 10
18010000	Cocoa beans, whole or broken, raw or roasted	8	Year 1
18020000	Cocoa shells, husks, skins & other cocoa waste	10	Year 2
18031000	Cocoa paste, not defatted	10	Year 2
18032000	Cocoa paste, wholly or partly defatted	10	Year 2
18040000	Cocoa butter, fat & oil	22	Year 5
18050000	Cocoa powder, without added sugar or other sweetening matter	15	Year 5
18061000	Cocoa powder, with added sugar or other sweetening matter	10	Year 10
18062000	Chocolate, etc, in blocks, slabs or bars >2kg	10	Year 10
18063100	Chocolate, etc, in blocks, slabs or bars, filled	8	Year 1
18063200	Chocolate, etc, in blocks, slabs or bars, not filled	10	Year 10
18069000	Chocolate, etc, not in blocks, slabs or bars, nes	8	Year 1
19011000	Preparations for infant use, for retail sale, of flour, etc	15	Year 10
19012000	Mixes & doughs for prep. of bakers' wares of 19.05	25	Year 10
19019000	Other food prep.s of flour, etc, nes	10	Year 10
19021100	Uncooked pasta containing eggs not stuffed	15	Year 10
19021900	Other uncooked pasta, not containing eggs/stuffed	15	Year 10
19022000	Stuffed pasta	15	Year 10
19023010	Rice vermicelli	15	Year 2
19023020	Bean vermicelli	15	Year 2
19023030	Instant noodle	15	Year 2
19023090	Other pasta, nes	15	Year 10
19024000	Couscous	25	Year 5
19030000	Tapioca & substitutes prepared from starch in flakes, grains, etc	15	Year 5
19041000	Prepared foods obtained by the swelling or roasting of cereals or cereals products	25	Year 10
19042000	Prepared foods obtained from unroast or mix of unrst/roast cereals	30	Year 5
19043000	Bulgur wheat	30	Year 5
19049000	Prepared cereals in grain form (excl. maize), nes	30	Year 2
19051000	Crispbread	20	Year 5
19052000	Gingerbread & the like	20	Year 5
19053100	Sweet biscuits	15	Year 10
19053200	Waffles & wafers	15	Year 10

china_s_final_offer

19054000	Rusks, toasted bread & similar toasted products	20	Year 5
19059000	Other bread, etc, nes; communion wafers, rice paper, etc	20	Year 10
20011000	Cucumbers & gherkins, preserved by vinegar or acetic acid	25	Year 5
20019010	Garlic, preserved by vinegar or acetic acid	25	Year 2
20019090	Vegetables, fruits, etc, preserved by vinegar or acetic acid, nes	25	Year 10
20021010	Prepd tomatoes o/t by vinegar,whole/piece, in airtight containers	19	Year 10
20021090	Prepd tomatoes o/t by vinegar,whole/in piece, nes	25	Year 10
20029010	Prepd tomato paste o/t by vingar, in airtight containers	20	Year 5
20029090	Prepd tomatoes o/t by vinegar, nes	18	Year 5
20031011	Prepd small white agaric o/t by vinegar, in airtight containr	25	Year 10
20031019	Prepd mushrooms o/t by vinegar, in airtight containers	25	Year 10
20031090	Prepd mushrooms o/t by vinegar, nes	25	Year 10
20032000	Prepd truffles otherwise than by vinegar or acetic acid	25	Year 5
20039010	Prepd mushrooms, in airtight containers	25	Year 2
20039090	Prepd mushrooms, nes	25	Year 2
20041000	Potatoes, preserved o/t by vinegar or acetic acid, frozen	13	Year 10
20049000	Other vegetables preserved o/t by vinegar, etc, frozen, nes	25	Year 10
20051000	Homogenized vegetable, preserved o/t by vinegar, etc, not frozen	25	Year 5
20052000	Potatoes, preserved o/t by vinegar or acetic acid, not frozen	15	Year 10
20054000	Peas, preserved o/t by vinegar or acetic acid, not frozen	25	Year 2
20055110	Shelled beans, presrvd o/t by vinegar, in airtight containers	25	Year 5
20055190	Shelled beans, preservd o/t by vinegar, not frozen, nes	25	Year 5
20055910	Beans in shell, prservd o/t by vinegar, in airtight containers	25	Year 5
20055990	Beans in shell, prservd o/t by vinegar,not frozen, nes	25	Year 5
20056010	Asparagus, preserved o/t by vinegar, in airtight containers	25	Year 5
20056090	Asparagus,preserved o/t by vinegar, not frozen, nes	25	Year 5
20057000	Olives, preserved o/t by vinegar or acetic acid, not frozen	10	Year 10
20058000	Sweetcorn, preserved o/t by vinegar or acetic acid, not frozen	10	Year 2
20059010	Water chestnuts, in airtight containers	25	Year 10
20059020	Broad beans, in airtight containers	25	Year 10
20059031	Boiled bamboo shoots, in airtight containers exceeding 8 L	25	Year 10
20059039	Bamboo shoots, in airtight containers, nes	25	Year 10
20059040	Hot pickeld mustard tubers	25	Year 2
20059050	Chueh tsai, salted	25	Year 2
20059060	Scallion, salted	25	Year 2
20059091	Other vegetables and mixtures of vegetable in airtight containers	25	Year 10

china_s_final_offer

20059092	red bean paste	25	Year 2
20059099	Other vegetables preserved o/t by vinegar, not frozen, nes	25	Year 10
20060010	Jujubes preserved by sugar	30	Year 2
20060020	Olives preserved by sugar	30	Year 10
20060090	Other fruit, nuts or parts of plants preserved by sugar, nes	30	Year 10
20071000	Jams, fruit jellies, marmalades, etc, homogenized	30	Year 10
20079100	Jams, fruit jellies, marmalades, etc, of citrus fruit	30	Year 2
20079910	Other jams, fruit jellies, marmalades, etc, in airtight containers	5	Year 10
20079990	Other jams, fruit jellies, marmalades, etc, of citrus fruit	5	Year 10
20081110	Ground-nut kernels, prepd,in airtight containers	30	Year 2
20081120	Roasted ground-nuts	30	Year 2
20081130	Ground-nut butter	30	Year 2
20081190	Other prepared ground-nuts, nes	30	Year 2
20081910	Walnut meats,prepd, in airtight containers	20	Year 10
20081920	Other prepd nuts or seeds, in airtight containers	13	Year 10
20081991	Chestnut seed	10	Year 10
20081999	Other nuts and seed	10	Year 10
20082010	Pineapples prepd nes, in airtight containers	15	Year 2
20082090	Pineapples prepard, nes	15	Year 2
20083010	Citrus fruit prepd nes, in airtight containers	20	Year 5
20083090	Citrus fruit prepared, nes	20	Year 5
20084010	Pears prepd nes, in airtight containers	20	Year 10
20084090	Pears prepared, nes	20	Year 10
20085000	Apricots, prepared or preserved,nes	20	Year 10
20086000	Cherries, prepared or preserved, nes	20	Year 10
20087010	Peaches prepd nes, in airtight containers	10	Year 5
20087090	Peaches, prepared or preserved, nes	20	Year 10
20088000	Strawberries, prepared or preserved, nes	15	Year 10
20089100	Palm hearts, prepared or preserved, nes	5	Year 1
20089200	Mixtures of fruit, prepared or preserved, nes	10	Year 10
20089910	lychee, in airtight containers	20	Year 2
20089920	Longan can	15	Year 2
20089990	Other fruit, etc, prepared or preserved, nes	15	Year 10
20091100	Frozen orange juice, unfermented, not containing added spirit	7,5	Year 1
20091200	Not frozen orange juice, of a Bris value not exceeding 20	30	Year 10
20091900	Unfrozen orange juice, unfermented, not containing added spirit	30	Year 5

china_s_final_offer

20092100	Grapefruit juice, of a Bris value not exceeding 20	15	Year 5
20092900	Grapefruit juice, unfermented, not containing added spirit, nes	15	Year 5
20093110	Lemon juice of a brix value not exceeding 20	18	Year 10
20093190	Other juice of other single citrus fruit of a brix value not exceeding 20	18	Year 10
20093910	Lemon juice of a brix value exceeding 20	18	Year 5
20093990	Other juice of other single citrus fruit of a brix exceeding 20	18	Year 5
20094100	Pineapple juice, of a Bris value not exceeding 20	10	Year 2
20094900	Pineapple juice, unfermented, not containing added spirit, nes	10	Year 2
20095000	Tomato juice, unfermented, not containing added spirit	30	Year 5
20096100	Grape juice, of a Bris value not exceeding 20	20	Year 10
20096900	Grape juice, (incl. must), unfermented, not containing added spirit	20	Year 10
20097100	Apple juice, of a Bris value not exceeding 20	20	Year 2
20097900	Apple juice (incl. must), unfermented, not containing added spirit	20	Year 10
20098011	Coconut juice	10	Year 10
20098012	Mango juice	20	Year 10
20098013	Passion-fruit juice	20	Year 10
20098014	Guava juice	20	Year 10
20098019	Other single fruit juice,unfermented,not containing added spirit	20	Year 10
20098020	Other single vegetable juice, unfermented,not containing added spirit	20	Year 10
20099010	Mixtures of fruit juices, unfermented,not containing added spirit	20	Year 5
20099090	Mixtures of veg juices, unfermented,not containing added spirit	20	Year 5
21011100	Extracts, essences & concentrates of coffee	17	Year 10
21011200	Preparations with a basis of coffee	30	Year 10
21012000	Extracts, essences, concentrates & prep.s of tea or mate	32	Year 10
21013000	Roasted coffee substitutes (incl. chicory), etc	32	Year 10
21021000	Active yeasts	25	Year 10
21022000	Inactive yeasts; other single-cell micro-organisms, dead	25	Year 10
21023000	Prepared baking powders	25	Year 5
21031000	Soya sauce	28	Year 5
21032000	Tomato ketchup & other tomato sauces	15	Year 10
21033000	Mustard flour & meal, prepared mustard	15	Year 5
21039010	Gourmet powder	21	Year 2
21039020	Aromatic bitters of allohohic strenyth by volume of 44.2%-49.2%	21	Year 10
21039090	Other sauces, mixed condiments or seasonings, nes	21	Year 10
21041000	Soups & broths & prep.s therefor	15	Year 10
21042000	Homogenized composite food prep.s	32	Year 10

china_s_final_offer

21050000	Ice cream & other edible ice, whether or not containing cocoa	19	Year 10
21061000	Protein concentrates & textured protein substances	10	Year 10
21069010	Concentrates for making carbonic acid beverage	35	Year 10
21069020	Compound alcoholic preparations for manufacture of beverages	20	Year 10
21069030	Royal jelly preparations	3	Year 1
21069091	Roasted laves	20	Year 2
21069099	Other food preparations not elsewhere specified or included	20	Year 10
22011010	Mineral waters, unsweetened, unflavoured	20	Year 5
22011020	Aerated waters, unsweetened, unflavoured	20	Year 5
22019010	Natural waters	10	Year 2
22019090	Other unsweetened & unflavoured waters; ice & snow	10	Year 2
22021000	Waters (incl. mineral & aerated), with added sugar, sweetener, etc	20	Year 10
22029000	Other non-alcoholic beverages, nes	35	Year 10
22030000	Beer made from malt	0	Year 1
22041000	Champagne & sparkling wine	14	Year 10
22042100	Wine (not sparkling); grape must with by alcohol in: ≤2l containers	14	Year 10
22042900	Wine (not sparkling); grape must with alcohol in: ≥2l containers	20	Year 10
22043000	Other grape must, nes	30	Year 10
22051000	Vermouth & other wine of fresh grapes, flavoured: <2l containers	65	Year 10
22059000	Vermouth & other wine of fresh grapes, flavoured: >2l containers	65	Year 5
22060000	Other fermented beverages (for example, cider, perry, mead)	51,4	Year 5
22071000	Undenatured ethyl alcohol, of alcoholic strength ≥80%	40	Year 2
22072000	Ethyl alcohol & other denatured spirits of any strength	30	Year 10
22082000	Spirits from distilled grape wine or marc	10	Year 10
22083000	Whiskeys	10	Year 10
22084000	Rum & tafia	10	Year 2
22085000	Gin & Geneva	10	Year 2
22086000	Vodka	10	Year 2
22087000	Liqueurs and cordials	10	Year 10
22089010	Tequila, Mezcal	10	Year 2
22089090	Spirituous beverages, nes	10	Year 10
22090000	Vinegar & substitutes for vinegar obtained from acetic acid	20	Year 10
23011011	Flours or meals of meat bone, containing bovine composition or sheep and goat's thereof	2	Year 1
23011019	Flours or meals of meat bones, nes	2	Year 1
23011020	Greaves	5	Year 1
23011090	Other flours, meats & pellets, of meat unfit for human consumption	5	Year 1

china_s_final_offer

23012010	Flours or meals of fish, used in animal feeding	2	Year 10
23012090	Other flours, meals & pellets of fish, etc, unfit for human consumption	5	Year 10
23021000	Brans, sharps & other residues of maize	5	Year 1
23022000	Brans, sharps & other residues of rice	5	Year 1
23023000	Brans, sharps & other residues of wheat	3	Year 1
23024000	Brans, sharps & other residues of other cereals	5	Year 1
23025000	Brans, sharps & other residues of leguminous plants	5	Year 1
23031000	Residues from manufacture of starch & similar residues	5	Year 1
23032000	Beet pulp, bagasse & other waste of sugar manufacture	5	Year 1
23033000	Brewing or distilling dregs & waste	5	Year 1
23040010	Oil-cake of soya-bean	5	Year 10
23040090	Other solid residues of soya-bean	5	Year 1
23050000	Oil-cake & other solid residues, of ground-nut	5	Year 1
23061000	Oil-cake & other solid residues of cotton seeds	5	Year 1
23062000	Oil-cake & other solid residues of linseed	5	Year 1
23063000	Oil-cake & other solid residues of sunflower seeds	5	Year 1
23064100	Oil-cake & other solid residues of low erucic acid rape or colza seeds	5	Year 1
23064900	Oil-cake & other solid residues of rape or colza seeds	5	Year 1
23065000	Oil-cake & other solid residues of coconut or copra	5	Year 1
23066000	Oil-cake & other solid residues of palm nuts & kernels	5	Year 1
23067000	Oil-cake & other solid residues of maize germ	5	Year 1
23069000	Oil-cake & residues, of other vegetable fats & oils	5	Year 1
23070000	Wine lees; argol	5	Year 1
23080000	vegetable materials, waste, residues, etc, for animal feeding	5	Year 1
23091010	Dog or cat food, put up for retail sale, in airtight containers	15	Year 10
23091090	Other dog or cat food, put up for retail sale	15	Year 10
23099010	Prepared feed additives	5	Year 10
23099090	Other prep.s of a kind used in animal feeding, nes	6,7	Year 10
24011010	Flue-cured tobacco, not stemmed/stripped	10	Year 10
24011090	Tobacco other than flue-cured, not stemmed/stripped	10	Year 10
24012010	Flue-cured tobacco, partly or wholly stemmed/stripped	10	Year 10
24012090	Tobacco o/t flue-cured, partly or wholly stemmed/stripped	10	Year 10
24013000	Tobacco refuse	10	Year 10
24021000	Cigars, cheroots & cigarillos containing tobacco	25	Year 10
24022000	Cigarettes containing tobacco	25	Year 10
24029000	Cigars, cigarillos, cigarettes, etc, of tobacco substitutes	25	Year 10

china_s_final_offer

24031000	Smoking tobacco with or without tobacco substitutes	57	Year 10
24039100	Homogenized or reconstituted tobacco	57	Year 10
24039900	Other manufactured tobacco,tobacco extracts and essences nes	57	Year 10
25010011	Edible salt	0	Year 1
25010019	Other salt	0	Year 1
25010020	Pure sodium chloride	3	Year 5
25010030	Sea water	0	Year 1
25020000	Unroasted iron pyrites	3	Year 1
25030000	Sulphur of all kind, other than sublimed, precipitated and colloidal sulphur	3	Year 5
25041010	Natural graphite in flakes	3	Year 1
25041090	Natural graphite in powder	3	Year 1
25049000	Other natural graphite (excl. in powder or in flakes)	3	Year 1
25051000	Silica sands & quartz sands, whether or not coloured	3	Year 5
25059000	Natural sands, (excl. metal-bearing sands of Chapter 26), whether or not coloured	3	Year 1
25061000	Quartz	3	Year 1
25062100	Crude or roughly trimmed quartzite	3	Year 1
25062900	Quartzite cut into blocks or slabs of a rectangular shape	3	Year 1
25070010	Kaolin	3	Year 1
25070090	Other kaolinic clays	3	Year 1
25081000	Bentonite, whether or not calcined	3	Year 1
25082000	Decolourizing earths & fuller's earth, whether or not calcined	3	Year 1
25083000	Fire-clay, whether or not calcined	3	Year 1
25084000	Other clays, nes, whether or not calcined	3	Year 1
25085000	Andalusite, kyanite & sillimanite, whether or not calcined	3	Year 1
25086000	Mullite	3	Year 1
25087000	Chamotte or dinas earths	3	Year 1
25090000	Chalk	3	Year 1
25101010	Unground apatites	3	Year 1
25101090	Unground natural calcium phosphates, natural aluminium calcium phosphates and phosphatic	3	Year 1
25102010	Ground apatites	3	Year 5
25102090	Ground natural calcium phosphates, natural aluminium calcium phosphates and phosphatic cl	3	Year 5
25111000	Natural barium sulphate (barytes)	3	Year 1
25112000	Natural barium carbonate (whitherite), whether or not calcined	3	Year 1
25120010	Kieselguhr	3	Year 5
25120090	Other siliceous earths	3	Year 5
25131100	Pumice stone, crude or in irregular pieces	3	Year 1

china_s_final_offer

25131900	Other pumice stone	3	Year 1
25132000	Emery, natural corundum , garnet and other natural abrasives	3	Year 1
25140000	Slate, whether or not roughly trimmed or cut into blocks or slabs of a rectangular (incl. square)	3	Year 1
25151100	Marble & travertine crude or roughly trimmed	4	Year 1
25151200	Marble & travertine merely cut into a square or rectangular shape	4	Year 1
25152000	Ecaussine and other calcareous monumental or building stone; alabaster, whether or not roug	3	Year 1
25161100	Granite, crude or roughly trimmed	4	Year 1
25161200	Granite, merely cut into blocks or slabs of a rectangular (incl. square) shape	4	Year 1
25162100	Sandstone, crude or roughly trimmed	3	Year 1
25162200	Sandstone, merely cut into blocks or slabs of a rectangular (incl. square) shape	3	Year 1
25169000	Monumental or building stones, whether or not roughly trimmed or merely cut into blocks or sl	3	Year 1
25171000	Pebbles, gravel, broken or crushed stone, commonly used for concrete aggregates, for road n	4	Year 1
25172000	Macadam of slag, dross or similar industrial waste	3	Year 1
25173000	Tarred macadam	3	Year 1
25174100	Marble in granules &chippings & powder, whether or not heat-treated	3	Year 1
25174900	Granules, chippings & powder, of stones(excl. marble) of heading 25.15 & 25.16, whether or r	3	Year 1
25181000	Dolomite, not calcined or sintered, whether or not roughly trimmed or merely cut into blocks or	3	Year 1
25182000	Calcined or sintered dolomite, whether or not roughly trimmed or merely cut into blocks or slat	3	Year 1
25183000	Dolomite ramming mix	3	Year 1
25191000	Natural magnesium carbonate (magnesite)	3	Year 1
25199010	Fused magnesia	3	Year 1
25199020	Dead-burned (sintered) magnesia	3	Year 1
25199030	Light-burned magnesia	3	Year 1
25199091	Magnesium oxide, chemically pure	3	Year 1
25199099	Magnesium oxide, excl. chemically pure	3	Year 1
25201000	Gypsum; anhydrite	5	Year 1
25202010	Plasters for dentistry, whether or not coloured, with or without small quantities of accelerators	5	Year 10
25202090	Plasters other than those for dentistry, whether or not coloured, with or without small quantitie	5	Year 10
25210000	Limestone flux; limestone & other calcareous stone, used for the manufacture of lime or ceme	5	Year 1
25221000	Quicklime	5	Year 10
25222000	Slaked lime	5	Year 1
25223000	Hydraulic lime	5	Year 1
25231000	Cement clinkers, whether or not coloured	8	Year 1
25232100	White cement, whether or not artificially coloured	6	Year 1
25232900	Portland cement (excl. white), whether or not coloured	8	Year 1
25233000	Aluminous cement, whether or not coloured	6	Year 1

china_s_final_offer

25239000	Other hydraulic cements, whether or not coloured	8	Year 1
25240010	Long-staple asbestos	5	Year 1
25240090	Asbestos other than long-staple	5	Year 1
25251000	Crude mica & mica rifted into sheets or splittings	5	Year 1
25252000	Mica powder	5	Year 1
25253000	Mica waste	5	Year 1
25261010	Natural steatite, not crushed, not powdered, whether or not roughly trimmed or merely cut into	3	Year 1
25261020	Talc, not crushed, not powdered, whether or not roughly trimmed or merely cut into blocks or s	3	Year 1
25262010	Natural steatite, crushed or powdered	3	Year 1
25262020	Talc, crushed or powdered	3	Year 1
25281000	Natural sodium borates & concentrates thereof (calcined or not)	3	Year 1
25289000	Natural borates (excl. sodium) & concentrates thereof , calcined or not; natural boric acid con	5	Year 10
25291000	Felspar	3	Year 1
25292100	Fluorspar containing by weight ≤97% of calcium fluoride	3	Year 1
25292200	Fluorspar containing by weight > 97% of calcium fluoride	3	Year 1
25293000	Leucite; nepheline & nepheline syenite	5	Year 1
25301010	Chlorites, unexpanded	5	Year 1
25301020	Vermiculite and perlite, unexpanded	5	Year 1
25302000	Kieserite, epsomite (natural magnesium sulphates)	3	Year 1
25309010	Mineral medicinal substances	3	Year 1
25309020	Ores of rare-earth metals	0	Year 1
25309091	Wallastonite	3	Year 1
25309099	Mineral substances, nes	3	Year 1
26011100	Non-agglomerated iron ores & concentrates, other than roasted iron pyrites	0	Year 1
26011200	Agglomerated iron ores & concentrates, other than roasted iron pyrites	0	Year 1
26012000	Roasted iron pyrites	0	Year 1
26020000	Manganese ores & concentrates, including ferruginous manganese ores and concentrates wit	0	Year 1
26030000	Copper ores & concentrates	0	Year 1
26040000	Nickel ores & concentrates	0	Year 1
26050000	Cobalt ores & concentrates	0	Year 1
26060000	Aluminium ores & concentrates	0	Year 1
26070000	Lead ores & concentrates	0	Year 1
26080000	Zinc ores & concentrates	0	Year 1
26090000	Tin ores & concentrates	0	Year 1
26100000	Chromium ores & concentrates	0	Year 1
26110000	Tungsten ores & concentrates	0	Year 1

china_s_final_offer

26121000	Uranium ores & concentrates	0	Year 1
26122000	Thorium ores & concentrates	0	Year 1
26131000	Roasted molybdenum ores & concentrates	0	Year 1
26139000	Molybdenum ores & concentrates (excl. roasted)	0	Year 1
26140000	Titanium ores & concentrates	0	Year 1
26151000	Zirconium ores & concentrates	0	Year 1
26159010	Hydrated Tantalum/Niobium materials or enriched materials from Tantalum/Niobium ore	0	Year 1
26159090	Niobium, tantalum & vanadium ores & concentrates ,others	0	Year 1
26161000	Silver ores & concentrates	0	Year 1
26169000	Precious metal (excl. silver) ores & concentrates	0	Year 1
26171010	Crude antimony(Antimony concentrates which are mineral products)	0	Year 1
26171090	Antimony ores & concentrates, excl. crude	0	Year 1
26179010	Cinnabar	3	Year 1
26179090	Ores & concentrates, nes	0	Year 1
26180010	Granulated slag mainly containing manganese(slag sand) from the manufacture of iron or steel	4	Year 10
26180090	Granulated slag (slag sand) from the manufacture of iron or steel	4	Year 10
26190000	Slag, dross (other than granulated slag & slag sand), scalings and other from manufacture of	4	Year 10
26201100	Ash & residues containing mainly hard zinc spelter	4	Year 10
26201900	Ash & residues containing mainly zinc (excl. hard zinc spelter) & compound thereof	4	Year 10
26202100	Leaded gasoline sludges and leaded anti-knock compound sludges	4	Year 1
26202900	Ash & residues containing mainly lead & compound thereof, nes	4	Year 1
26203000	Ash & residues containing mainly copper & compound thereof	4	Year 10
26204000	Ash & residues containing mainly aluminium & compound thereof	4	Year 1
26206000	Ash & residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the e	4	Year 1
26209100	Ash & residues containing antimony, beryllium, cadmium, chromium or their mixture	4	Year 1
26209910	Ash & residues containing mainly tungsten & compound thereof	4	Year 10
26209990	Ash & residues containing metals & compound thereof, nes	4	Year 10
26211000	Ash and residues from the incineration of municipal waste	4	Year 1
26219000	Other slag & ash, including seaweed ash (kelp)	4	Year 10
27011100	Anthracite, not agglomerated, whether or not pulverized	3	Year 1
27011210	Bituminous coking coal, not agglomerated, whether or not pulverized	3	Year 1
27011290	Other bituminous coal, other than coking coal, not agglomerated, whether or not pulverized	6	Year 1
27011900	Coal nes, not agglomerated, whether or not pulverized	5	Year 1
27012000	Briquettes, ovoids & similar solid fuels manufactured from coal	5	Year 1
27021000	Lignite, not agglomerated, whether or not pulverized	3	Year 1
27022000	Agglomerated lignite	3	Year 1

china_s_final_offer

27030000	Peat (incl. peat litter), whether or not agglomerated	5	Year 1
27040010	Coke & semi-coke, whether or not agglomerated	5	Year 10
27040090	Retort carbon	5	Year 10
27050000	Coal, water, producer gas & similar gases, other than petroleum gases & gaseous hydrocarbons	5	Year 1
27060000	Tar distilled from coal, lignite or peat & other mineral tars, whether or not dehydrated or partially	6	Year 1
27071000	Benzole	6	Year 1
27072000	Toluole	6	Year 1
27073000	Xylol	6	Year 1
27074000	Naphthalene	7	Year 1
27075000	Other aromatic hydrocarbon mixtures of which $\geq 65\%$ by volume (including losses) distills at 250	7	Year 1
27076000	Phenols	7	Year 1
27079100	Creosote oils	7	Year 1
27079900	Other oils & other products of distillation of high temperature coal tar, nes; similar products in	7	Year 1
27081000	Pitch obtained from coal tar or from other mineral tars	7	Year 10
27082000	Pitch coke obtained from coal tar or from other mineral tars	6	Year 1
27090000	Petroleum oils & oils obtained from bituminous minerals, crude	0	Year 1
27101110	Motor gasoline & aviation gasoline	5	Year 10
27101120	Naphtha	6	Year 10
27101130	Rubber solvent, paint solvent, extractive solvent	6	Year 10
27101191	Nonene	9	Year 10
27101199	Other light oils and preparations	9	Year 10
27101911	Aviation kerosene	9	Year 10
27101912	Lamp-kerosene	9	Year 10
27101919	Kerosene distillages, nes & preparations thereof	6	Year 10
27101921	Light diesel oil	6	Year 10
27101922	Fuel oil No.5 to No.7 (National Code)	6	Year 10
27101929	Diesel oils & preparations thereof and other fuel oils, nes	6	Year 10
27101991	Lubricating oils	6	Year 10
27101992	Lubricating greases	6	Year 10
27101993	Basic oils for lubricating oils	6	Year 10
27101994	Liquid paraffin and heavy liquid paraffin	6	Year 10
27101999	Heavy oils & preparations thereof, nes	6	Year 10
27109100	Waste oils, containing polychlorinated biphenyls(PCBs), polychlorinated terphenyls(PCTs) or	6	Year 1
27109900	Other waste oils	6	Year 1
27111100	Natural gas, liquefied	0	Year 1
27111200	Propane, liquefied	5	Year 10

china_s_final_offer

27111310	Liquefied butanes in containers of a kind used for filling or refilling cigarette or similar lighters	11	Year 10
27111390	Liquefied butanes, nes	5	Year 10
27111400	Ethylene, propylene, butylene & butadiene, liquefied	5	Year 1
27111910	Other liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or	10	Year 10
27111990	Liquefied petroleum gases & gaseous hydrocarbons, nes	3	Year 5
27112100	Natural gas in gaseous state	0	Year 1
27112900	Petroleum gases & gaseous hydrocarbons in gaseous state, nes	6	Year 1
27121000	Petroleum jelly	8	Year 10
27122000	Paraffin wax, containing by weight <0.75% of oil, whether or not colored	8	Year 1
27129010	Microcrystalline petroleum wax, whether or not colored	8	Year 1
27129090	Mineral waxes and similar products obtained by synthesis or by other processes nes, whether	8	Year 1
27131110	Not calcined petroleum coke containing by weight less than 3% of Sulphur	3	Year 1
27131190	Petroleum coke, not calcined	3	Year 1
27131210	Calcined petroleum coke containing by weight less than 0.8% of sulphur	3	Year 1
27131290	Other calcined petroleum coke	3	Year 1
27132000	Petroleum bitumen	8	Year 1
27139000	Other residues of petroleum oils or of oils obtained from bituminous minerals	6	Year 1
27141000	Bituminous or oil shale & tar sands	6	Year 1
27149010	Natural bitumen & asphalt	8	Year 1
27149020	Emulsified asphalt	0	Year 1
27149090	Asphaltites and asphaltic rocks	3	Year 1
27150000	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on	8	Year 10
27160000	Electrical energy	0	Year 1
28011000	Chlorine	5,5	Year 10
28012000	Iodine	5,5	EX
28013010	Fluorine	5,5	Year 1
28013020	Bromine	5,5	Year 1
28020000	Sulphur, sublimed or precipitated; colloidal sulphur	5,5	Year 1
28030000	Carbon (carbon blacks and other forms of carbon, nes)	5,5	Year 1
28041000	Hydrogen	5,5	Year 1
28042100	Argon	5,5	Year 10
28042900	Rare gases (excl. argon)	5,5	Year 1
28043000	Nitrogen	5,5	Year 1
28044000	Oxygen	5,5	Year 10
28045000	Boron; tellurium	5,5	Year 1
28046110	Monocrystals silicon rods, diameter ≥7.5cm, containing by weight ≥99.99%,doped for electron	4	Year 1

china_s_final_offer

28046120	Monocrystals silicon rods, diameter<7.5cm, containing by weight≥99.99%, doped for electroni	4	Year 1
28046190	Silicon nes, containing by weight≥99.99% of silicon	4	Year 1
28046900	Silicon containing by weight<99.99% of silicon	4	Year 1
28047010	Yellow phosphorus (white phosphorus)	5,5	Year 1
28047090	Phosphorus, nes	5,5	Year 1
28048000	Arsenic	5,5	Year 1
28049010	Selenium rods, doped, for electronic industry	4	Year 10
28049090	Selenium nes	5,5	Year 10
28051100	Sodium	5,5	Year 1
28051200	Calcium	5,5	Year 1
28051900	Alkali or alkaline-earth metals (excl. sodium and calcium)	5,5	Year 1
28053011	Neodymium	5,5	Year 1
28053012	Dysprosium	5,5	Year 1
28053019	Rare-earth metals nes, scandium and yttrium, not intermixed or interalloyed	5,5	Year 1
28053021	Rare-earth metals, scandium and yttrium, intermixed or interalloyed, battery quality	5,5	Year 1
28053029	Rare-earth metals, scandium and yttrium, intermixed or interalloyed, other than battery quality	5,5	Year 1
28054000	Mercury	5,5	Year 10
28061000	Hydrogen chloride (hydrochloric acid)	5,5	Year 10
28062000	Chlorosulphuric acid	5,5	Year 1
28070000	Sulphuric acid; oleum	5,5	Year 10
28080000	Nitric acid; sulphonitric acids	5,5	Year 10
28091000	Diphosphorus pentaoxide	1	Year 1
28092010	Phosphoric acid, metaphosphoric and pyrophosphoric acid	1	Year 1
28092090	Polyphosphoric acids, nes	5,5	Year 1
28100010	Oxides of boron	5,5	Year 10
28100020	Boric acids	5,5	Year 10
28111100	Hydrogen fluoride (hydrofluoric acid)	5,5	Year 1
28111910	Hydrocyanic acid	5,5	Year 10
28111990	Inorganic acids, nes	5,5	Year 10
28112100	Carbon dioxide	5,5	Year 1
28112200	Silicon dioxide	5,5	Year 1
28112300	Sulphur dioxide	5,5	Year 10
28112900	Inorganic oxygen compounds of non-metals, nes	5,5	Year 10
28121010	Sulphoxide chloride	5,5	Year 10
28121020	Phosphorus oxychloride (phosphoryl monochloride, phosphorus oxytrichloride)	5,5	Year 10
28121030	Carbonyl dichloride (phosgene)	5,5	Year 10

china_s_final_offer

28121041	Sulfur Monochloride	5,5	Year 10
28121042	Sulfur dichloride	5,5	Year 10
28121043	Phosphorus trichloride	5,5	Year 10
28121044	Arsenic trichloride	5,5	Year 10
28121045	Phosphorus pentachloride	5,5	Year 10
28121049	Chlorides of non-metals, nes	5,5	Year 10
28121090	Chlorides oxides of non-metals, nes	5,5	Year 10
28129000	Halides and halide oxides of non-metals, nes	5,5	Year 1
28131000	Carbon disulphide	5,5	Year 1
28139000	Sulphides of non-metals nes; commercial phosphorus trisulphide	5,5	Year 1
28141000	Anhydrous ammonia	5,5	Year 10
28142000	Ammonia in aqueous solution	5,5	Year 1
28151100	Sodium hydroxide (caustic soda), solid	10	Year 2
28151200	Sodium hydroxide, in aqueous solution (soda lye or liquid soda)	8	Year 1
28152000	Potassium hydroxide (caustic potash)	5,5	Year 1
28153000	Peroxides of sodium or potassium	5,5	Year 1
28161000	Hydroxide and peroxide of magnesium	5,5	Year 1
28164000	Oxide, hydroxide and peroxide of strontium or of barium	5,5	Year 1
28170010	Zinc oxide	5,5	Year 1
28170090	Zinc peroxide	5,5	Year 1
28181000	Artificial corundum, whether or not chemically defined	5,5	Year 1
28182000	Aluminium oxide, other than artificial corundum	8	Year 1
28183000	Aluminium hydroxide	5,5	Year 1
28191000	Chromium trioxide	5,5	Year 1
28199000	Chromium oxides and hydroxides (excl. chromium trioxide)	5,5	Year 1
28201000	Manganese dioxide	5,5	Year 1
28209000	Manganese oxides (excl. manganese dioxide)	5,5	Year 1
28211000	Iron oxides and hydroxides	5,5	Year 1
28212000	Earth colours, containing $\geq 70\%$ by weight of combined iron evaluated as Fe ₂ O ₃	5,5	Year 1
28220010	Cobalt tetroxide	5,5	Year 1
28220090	Cobalt oxides and hydroxides; commercial cobalt oxides,others	5,5	Year 1
28230000	Titanium oxides	5,5	Year 1
28241000	Lead monoxide (litharge, massicot)	5,5	Year 10
28242000	Red lead and orange lead	5,5	Year 10
28249000	Lead oxides, nes	5,5	Year 1
28251010	Hydrazine hydrate	5,5	Year 1

china_s_final_offer

28251090	Hydrazine and hydroxylamine and their inorganic salts, nes	5,5	Year 1
28252010	Lithium hydroxide	5,5	Year 1
28252090	Lithium oxide	5,5	Year 1
28253010	Divanadium pentaoxide	5,5	Year 1
28253090	Vanadium oxides and hydroxides, nes	5,5	Year 1
28254000	Nickel oxides and hydroxides	5,5	Year 1
28255000	Copper oxides and hydroxides	5,5	Year 10
28256000	Germanium oxides and zirconium dioxides	5,5	Year 1
28257000	Molybdenum oxides and hydroxides	5,5	Year 10
28258000	Antimony oxides	5,5	Year 1
28259011	Tungstic acid	5,5	Year 1
28259012	Tungsten trioxides	5,5	Year 1
28259019	Tungsten oxides and hydroxides, nes	5,5	Year 1
28259090	Inorganic bases, nes; metal oxides, hydroxides or peroxides, nes	5,5	Year 1
28261100	Fluorides of ammonium or of sodium	5,5	Year 1
28261200	Fluorides of aluminium	5,5	Year 1
28261900	Fluorides, nes	5,5	Year 1
28262000	Fluorosilicates of sodium or of potassium	5,5	Year 1
28263000	Sodium hexafluoroaluminate (synthetic cryolite)	5,5	Year 1
28269000	Fluorosilicates and fluoroaluminates and complex fluorine salts, nes	5,5	Year 1
28271010	Ammonium chloride, use as fertilizer	4	Year 1
28271090	Ammonium chloride other than use as fertilizer	5,5	Year 1
28272000	Calcium chloride	5,5	Year 1
28273100	Magnesium chloride	5,5	Year 1
28273200	Aluminium chloride	5,5	Year 1
28273300	Chloride of iron	5,5	Year 1
28273400	Chloride of cobalt	5,5	Year 1
28273500	Chloride of nickel	5,5	Year 1
28273600	Zinc chloride	5,5	Year 1
28273910	Lithium chloride	5,5	Year 10
28273920	Barium chloride	5,5	Year 10
28273990	Chlorides, nes	5,5	Year 10
28274100	Chloride oxides and chloride hydroxides, of copper	5,5	Year 10
28274900	Chloride oxides and chloride hydroxides (excl. of copper)	5,5	Year 1
28275100	Bromides of sodium or of potassium	5,5	Year 1
28275900	Bromides and bromide oxides (excl. of sodium and of potassium)	5,5	Year 1

china_s_final_offer

28276000	Iodides and iodide oxides	5,5	Year 10
28281000	Commercial calcium hypochlorite and other calcium hypochlorites	12	Year 5
28289000	Hypochlorites (excl. of calcium) and chlorites; hypobromites	5,5	Year 1
28291100	Sodium chlorates	12	Year 5
28291910	Potassium chlorates	5,5	Year 1
28291990	Chlorates other than of sodium or of potassium	5,5	Year 1
28299000	Perchlorates; bromates and perbromates; iodates and periodates	5,5	Year 10
28301010	Sodium sulphide	5,5	Year 10
28301090	Sodium sulphides, nes	5,5	Year 10
28302000	Zinc sulphide	5,5	Year 1
28303000	Cadmium sulphide	5,5	Year 1
28309010	Mercury sulphide	5,5	Year 1
28309020	Antimony sulphide	5,5	Year 1
28309030	Cobalt sulphide	5,5	Year 1
28309090	Sulphides and polysulphides, nes	5,5	Year 1
28311000	Dithionites and sulphyoxylates of sodium	5,5	Year 1
28319000	Dithionites and sulphyoxylates (excl. of sodium)	5,5	Year 1
28321000	Sodium sulphites	5,5	Year 10
28322000	Sulphites (excl. sodium)	5,5	Year 1
28323000	Thiosulphates	5,5	Year 1
28331100	Disodium sulphate	5,5	Year 10
28331900	Sodium sulphates (excl. disodium sulphate)	5,5	Year 1
28332100	Sulphates of magnesium	5,5	Year 10
28332200	Sulphates of aluminium	5,5	Year 10
28332300	Sulphates of chromium	5,5	Year 1
28332400	Sulphates of nickel	5,5	Year 1
28332500	Sulphates of copper	5,5	Year 10
28332600	Sulphates of zinc	5,5	Year 1
28332700	Sulphates of barium	5,5	Year 1
28332910	Ferrous sulphate	5,5	Year 1
28332990	Other sulphates, nes	5,5	Year 1
28333010	Potassium aluminum sulphate	5,5	Year 1
28333090	Alums, nes	5,5	Year 1
28334000	Peroxosulphates (persulphates)	5,5	Year 1
28341000	Nitrites	5,5	Year 1
28342110	Nitrates of potassium, use as fertilizer	4	Year 10

china_s_final_offer

28342190	Nitrates of potassium other than use as fertilizer	5,5	Year 10
28342910	Nitrates of cobalt	5,5	Year 1
28342990	Nitrates, nes	5,5	Year 1
28351000	Phosphinates (hypophosphites) and phosphonates (phosphates)	5,5	Year 1
28352200	Phosphates, of mono- or disodium	5,5	Year 1
28352300	Trisodium phosphates	5,5	Year 1
28352400	Phosphates of potassium	5,5	Year 1
28352500	Calcium hydrogenorthophosphate ("dicalcium phosphate")	5,5	Year 1
28352600	Phosphates of calcium, nes	5,5	Year 1
28352900	Phosphates, nes	5,5	Year 1
28353100	Sodium triphosphate (sodium tripolyphosphate)	5,5	Year 1
28353900	Polyphosphates, nes	5,5	Year 1
28361000	Commercial ammonium carbonate and other ammonium carbonates	5,5	Year 1
28362000	Disodium carbonate	5,5	Year 1
28363000	Sodium hydrogencarbonate (sodium bicarbonate)	5,5	Year 1
28364000	Potassium carbonates	5,5	Year 1
28365000	Calcium carbonate	5,5	Year 1
28366000	Barium carbonate	5,5	Year 1
28367000	Lead carbonates	5,5	Year 1
28369100	Lithium carbonates	5,5	Year 10
28369200	Strontium carbonate	5,5	Year 1
28369910	Magnesium carbonate	5,5	Year 10
28369930	Cobalt carbonate	5,5	Year 10
28369990	Carbonates, nes; peroxocarbonates	5,5	Year 10
28371110	Sodium cyanide	5,5	Year 10
28371120	Sodium cyanide oxide	5,5	Year 10
28371910	Potassium cyanide	5,5	Year 1
28371990	Cyanides and cyanide oxides, nes	5,5	Year 1
28372000	Complex cyanides	5,5	Year 1
28380000	Fulminates; cyanates and thiocyanates	5,5	Year 1
28391100	Sodium metasilicates	5,5	Year 1
28391900	Silicates of sodium (excl. metasilicates); commercial sodium silicates	5,5	Year 1
28392000	Silicates of potassium ; commercial potassium silicates	5,5	Year 1
28399000	Silicates (excl. of sodium and of potassium); commercial alkali metal silicates (excl. of sodium	5,5	Year 1
28401100	Anhydrous disodium tetraborate (refined borax)	5,5	Year 1
28401900	Disodium tetraborate, other than anhydrous	5,5	Year 10

china_s_final_offer

28402000	Other borates, nes	5,5	Year 1
28403000	Peroxoborates (perborates)	5,5	Year 1
28411000	Aluminates	5,5	Year 1
28412000	Chromates of zinc or of lead	5,5	Year 1
28413000	Sodium dichromate	5,5	Year 1
28415000	Chromates and dichromates, nes; peroxochromates	5,5	Year 1
28416100	Potassium permanganate	5,5	Year 1
28416900	Manganites, manganates and permanganates (other than potassium permanganate)	5,5	Year 1
28417010	Ammonium molybdates	5,5	Year 10
28417090	Molybdates other than of ammonium	5,5	Year 10
28418010	Ammonium paratungstate	5,5	Year 1
28418020	Sodium tungstate	5,5	Year 1
28418030	Calcium tungstate	5,5	Year 1
28418040	Ammonium metatungstates	5,5	Year 1
28418090	Tungstates, nes	5,5	Year 1
28419000	Salts of oxometallic or peroxometallic acids, nes	5,5	Year 10
28421000	Double or complex silicates(incl. aluminosilicates whether or not chemically defined)	5,5	Year 1
28429000	Salts of inorganic acids or peroxyacids (excl. azides), nes	5,5	Year 1
28431000	Colloidal precious metals	5,5	Year 1
28432100	Silver nitrate	5,5	Year 1
28432900	Silver compounds (excl. silver nitrate), whether or not chemically defined	5,5	Year 1
28433000	Gold compounds, whether or not chemically defined	5,5	Year 1
28439000	Precious metal compounds, nes, whether or not chemically defined; and amalgams of precious	5,5	Year 10
28441000	Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products	5,5	Year 1
28442000	Enriched uranium in U235 and plutonium and their compounds; alloys, dispersions (including	5,5	Year 1
28443000	Depleted uranium in U235 and thorium and their compounds; alloys, dispersions (including ce	5,5	Year 1
28444010	Radium and its salts; alloys, dispersions (including cermets), ceramic products and mixtures c	4	Year 1
28444020	Radioactive cobalt and its salts; alloys, dispersions (including cermets), ceramic products and	4	Year 1
28444090	Radioactive elements and isotopes and their compounds, nes; alloys, dispersions (including c	5,5	Year 1
28445000	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	5,5	Year 1
28451000	Heavy water (deuterium oxide)	5,5	Year 1
28459000	Isotopes and their inorganic or organic compounds, nes, whether or not chemically defined	5,5	Year 1
28461010	Cerium oxide	5,5	Year 1
28461020	Cerium hydroxide	5,5	Year 1
28461030	Cerium carbonate	5,5	Year 1
28461090	Cerium compounds, nes	5,5	Year 1

china_s_final_offer

28469011	Yttrium oxide	5,5	Year 1
28469012	Lanthanum oxide	5,5	Year 1
28469013	Neodymium oxide	5,5	Year 1
28469014	Europium oxide	5,5	Year 1
28469019	Rare-earth oxides, nes	5,5	Year 1
28469028	Rare-earth chlorinates other than of cerium, mixed	5,5	Year 1
28469029	Rare-earth chlorinates other than of cerium, unmixed	5,5	Year 1
28469030	Rare-earth fluorides other than of cerium	5,5	Year 1
28469048	Rare-earth carbonates other than of cerium, mixed	5,5	Year 1
28469049	Rare-earth carbonates other than of cerium, unmixed	5,5	Year 1
28469090	Compounds of rare-earth, yttrium or scandium, nes	5,5	Year 1
28470000	Hydrogen peroxide , whether or not solidified with urea	5,5	Year 1
28480000	Phosphides, whether or not chemically defined, excl. ferrophosphorous	5,5	Year 10
28491000	Carbides of calcium, whether or not chemically defined	5,5	Year 1
28492000	Carbides of silicon, whether or not chemically defined	5,5	Year 1
28499010	Carbides of boron, whether or not chemically defined	5,5	Year 1
28499020	Carbides of tungsten, whether or not chemically defined	5,5	Year 1
28499090	Carbides, nes, whether or not chemically defined	5,5	Year 1
28500000	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined	5,5	Year 1
28510010	Distilled drinking water	5,5	Year 10
28510020	Chlorocyanogen, cyanogens chloride	5,5	Year 10
28510090	Inorganic compounds, nes; liquid air; compressed air; amalgams, other than amalgams of pre	5,5	Year 10
29011000	Acyclic hydrocarbons, saturated	2	Year 1
29012100	Ethylene	2	Year 1
29012200	Propene (propylene)	2	Year 1
29012300	Butene (butylene) and isomers thereof	2	Year 1
29012400	Buta-1, 3-diene and isoprene	2	Year 1
29012910	Isopentene	2	Year 1
29012920	Acetylene	2	Year 1
29012990	Unsaturated acyclic hydrocarbons, nes	2	Year 1
29021100	Cyclohexane	2	Year 1
29021900	Cyclanes, cyclenes and cycloterpenes (other than cyclohexane)	2	Year 1
29022000	Benzene	2	Year 1
29023000	Toluene	2	Year 1
29024100	o-Xylene	2	Year 1
29024200	m-Xylene	2	Year 1

china_s_final_offer

29024300	p-Xylene	2	Year 1
29024400	Mixed xylene isomers	2	Year 1
29025000	Styrene	2	Year 1
29026000	Ethylbenzene	2	Year 1
29027000	Cumene	2	Year 1
29029010	Tetrahydronaphthalene (tetralin)	2	Year 1
29029020	Refined naphthalene	2	Year 1
29029030	Dodecylbenzene	2	Year 1
29029090	Cyclic hydrocarbons, nes	2	Year 1
29031100	Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	5,5	Year 1
29031200	Dichloromethane (methylene chloride)	8	Year 1
29031300	Chloroform (trichloromethane)	10	Year 2
29031400	Carbon tetrachloride	8	Year 1
29031500	1,2-Dichloroethane (ethylene dichloride)	5,5	Year 1
29031910	1,1,1-Trichloroethane (methyl chloroform)	8	Year 1
29031990	Saturated chlorinated derivatives of acyclic hydrocarbons, nes	5,5	Year 1
29032100	Vinyl chloride (chloroethylene)	5,5	Year 1
29032200	Trichloroethylene	8	Year 1
29032300	Tetrachloroethylene (perchloroethylene)	5,5	Year 1
29032900	Unsaturated chlorinated derivatives of acyclic hydrocarbons, nes	5,5	Year 1
29033010	1,1,3,3,3-Pentafluoro-2-trifluoromethyl-1-propene (perfluoroisobutylene, isobutylene octafluoride)	5,5	Year 1
29033090	Fluorinated, brominated, iodinated derivatives of acyclic hydrocarbons, nes	5,5	Year 1
29034100	Trichlorofluoromethane	5,5	Year 1
29034200	Dichlorodifluoromethane	5,5	Year 1
29034300	Trichlorotrifluoroethanes	5,5	Year 1
29034400	Dichlorotetrafluoroethanes and chloropentafluoroethane	5,5	Year 1
29034510	Chlorotrifluoromethane	5,5	Year 1
29034520	Pentachlorofluoroethane	5,5	Year 1
29034530	Tetrachlorodifluoroethanes	5,5	Year 1
29034540	Heptachlorofluoropropane	5,5	Year 1
29034550	Hexachlorodifluoropropanes	5,5	Year 1
29034560	Pentachlorotrifluoropropanes	5,5	Year 1
29034570	Tetrachlorotetrafluoropropanes	5,5	Year 1
29034580	Trichloropentafluoropropanes	5,5	Year 1
29034591	Dichlorohexafluoropropanes	5,5	Year 1
29034592	Chloroheptafluoropropanes	5,5	Year 1

china_s_final_offer

29034599	Derivatives perhalogenated of acyclic hydrocarbon only with fluorine and chlorine, nes	5,5	Year 1
29034600	Bromochlorodifluoromethane, bromotrifluoromethane, dibromotetrafluoroethanes	5,5	Year 1
29034700	Perhalogenated derivatives of acyclic hydrocarbon, nes	5,5	Year 1
29034910	Methane, ethane and propane halogenated derivatives only with fluorine and chlorine, nes	5,5	Year 1
29034920	Methane, ethane and propane halogenated derivatives only with fluorine and bromine	5,5	Year 1
29034990	Halogenated derivatives of acyclic hydrocarbon containing two or more different halogens, nes	5,5	Year 1
29035100	1,2,3,4,5,6-Hexachlorocyclohexane	5,5	Year 1
29035900	Halogenated derivatives of cyclanic, cyclenic, cycloterpenic hydrocarbons nes	5,5	Year 1
29036110	o-Dichlorobenzene	5,5	Year 1
29036190	Chlorobenzene and p-dichlorobenzene	5,5	Year 1
29036200	Hexachlorobenzene and DDT (1,1,1-trichloro-2, 2-bis(p-chlorophenyl)ethane)	5,5	Year 1
29036910	p-Chlorotoluene	5,5	Year 1
29036920	3,4-Dichlorotrifluorotoluene	5,5	Year 1
29036990	Halogenated derivatives of aromatic hydrocarbons, nes	5,5	Year 1
29041000	Derivatives containing only sulpho groups, their salt and ethyl esters	5,5	Year 1
29042010	Nitrobenzene	5,5	Year 10
29042020	Nitrotoluene	5,5	Year 10
29042030	Dinitrotoluene	5,5	Year 10
29042040	Trinitrotoluene (TNT)	5,5	Year 10
29042090	Derivatives containing only nitro or nitroso groups, nes	5,5	Year 10
29049010	Nitrochlorobenzene	5,5	Year 1
29049020	Dinitrochlorobenzene	5,5	Year 1
29049030	Trichloronitromethane (chloropicrin, nitrochloroform)	5,5	Year 1
29049090	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, nes, whether or not halogenated	5,5	Year 1
29051100	Methanol (methyl alcohol)	5,5	Year 10
29051210	Propan-1-ol (propyl alcohol)	5,5	Year 10
29051220	Propan-2-ol (isopropyl alcohol)	5,5	Year 10
29051300	Butan-1-ol (n-butyl alcohol)	5,5	Year 1
29051400	Butanols, nes	5,5	Year 1
29051500	Pentanol (amyl alcohol) and isomers thereof	5,5	Year 1
29051600	Octanol (octyl alcohol) and isomers thereof	5,5	Year 1
29051700	Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	7	Year 1
29051910	3,3-Dimethyl-2-butanol (pinacolyl alcohol)	5,5	Year 10
29051990	Saturated monohydric alcohols, nes	5,5	Year 10
29052210	Geraniol, nerol (cis-3,7-Dimethyl-2,6-octadien-1-ol)	5,5	Year 1
29052220	Citronellol (3,7-Dimethyl-6-octen-1-ol)	5,5	Year 1

china_s_final_offer

29052230	Linalool	5,5	Year 1
29052290	Acyclic terpene alcohols, nes	5,5	Year 1
29052900	Unsaturated monohydric alcohols, nes	5,5	Year 1
29053100	Ethylene glycol (ethanediol)	5,5	Year 1
29053200	Propylene glycol (propane-1,2-diol)	5,5	Year 1
29053910	2,5-dimethyl hexandiol	4	Year 1
29053990	Diols, nes	5,5	Year 1
29054100	2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	5,5	Year 1
29054200	Pentaerythritol	5,5	Year 10
29054300	Mannitol	8	Year 1
29054400	D-glucitol (sorbitol)	14	Year 5
29054500	Glycerol	14	Year 5
29054900	Polyhydric alcohols, nes	5,5	Year 1
29055100	Ethchlorvynol(INN)	5,5	Year 1
29055900	Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols, excl. ethchlor	5,5	Year 1
29061100	Menthol, and its halogenated, sulphonated, nitrated or nitrosated derivatives	5	Year 1
29061200	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols, and their halogenated, sulph	5,5	Year 1
29061310	Sterols, and their halogenated, sulphonated, nitrated or nitrosated derivatives	5,5	Year 1
29061320	Inositols, and their halogenated, sulphonated, nitrated or nitrosated derivatives	5,5	Year 1
29061400	Terpineols, and their halogenated, sulphonated, nitrated or nitrosated derivatives	5,5	Year 10
29061900	Cyclanic, cyclenic or cycloterpenic alcohols nes, and their halogenated, sulphonated, nitrated	5,5	Year 1
29062100	Benzyl alcohol, and its halogenated, sulphonated, nitrated or nitrosated derivatives	5	Year 1
29062900	Aromatic alcohols nes, and their halogenated, sulphonated, nitrated or nitrosated derivatives	5,5	Year 1
29071110	Phenol	5,5	Year 1
29071190	Salts of phenol	5,5	Year 1
29071211	m-Cresols	5,5	Year 1
29071212	o-Cresols	5,5	Year 1
29071219	p-Cresols	5,5	Year 1
29071290	Salts of cresol	5,5	Year 1
29071310	Nonylphenol, its isomers; salts thereof	5,5	Year 1
29071390	Octylphenol, its isomers; salts thereof	5,5	Year 1
29071400	Xylenols and their salts	5,5	Year 1
29071510	2-Naphthols (β - naphthols)	5,5	Year 1
29071590	Naphthols and their salts, nes	5,5	Year 1
29071910	o-Sec-butyl phenol, o-isopropyl phenol	4	Year 1
29071990	Monophenols and their salts, nes	5,5	Year 1

china_s_final_offer

29072100	m-Dihydroxybenzene (resorcinol) and its salts	5,5	Year 1
29072210	p- Dihydroxybenzene (hydroquinone)	5,5	Year 1
29072290	Salts of hydroquinone	5,5	Year 1
29072300	4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	5,5	Year 1
29072910	o- Dihydroxybenzene (catechol, pyrocatechol)	4	Year 1
29072990	Polyphenols, nes; phenol-alcohols	5,5	Year 1
29081010	p -Chlorophenol	4	Year 1
29081090	Phenol or phenol-alcohol derivatives containing only halogen substituents and their salts, nes	5,5	Year 1
29082000	Phenol or phenol-alcohol derivatives containing only sulpho groups; their salts and esters	5,5	Year 1
29089010	p -nitrophenol and sodium p-nitrophenolate	5,5	Year 1
29089090	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols, nes	5,5	Year 1
29091100	Diethyl ether	5,5	Year 1
29091900	Acyclic ethers and their halogenated , sulphonated, nitrated or nitrosated derivatives, nes	5,5	Year 1
29092081	Eucalgptol	5,5	Year 1
29092089	other cycloterpenic ethers	5,5	Year 1
29092090	Cyclanic,cyclenic ethers and their halogenated,sulphonated,nitrated or nitrosated derivatives; nes	5,5	Year 1
29093000	Aromatic ethers and their halogenated sulphonated, nitrated or nitrosated derivatives	5,5	Year 1
29094100	2,2'-Oxydiethanol (diethylene glycol, digol)	5,5	Year 1
29094200	Monomethyl ethers of ethylene glycol or of diethylene glycol	5,5	Year 1
29094300	Monobutyl ethers of ethylene glycol or of diethylene glycol	5,5	Year 1
29094400	Other monoalkyl ethers of ethylene glycol or diethylene glycol, nes	5,5	Year 1
29094910	m-Phenoxybenzalcohol	4	Year 10
29094990	Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives, nes	5,5	Year 10
29095000	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives, nes	5,5	Year 1
29096000	Alcohol peroxides, ether peroxides and ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives, nes	5,5	Year 10
29101000	Oxirane (ethylene oxide)	5,5	Year 1
29102000	Methyloxirane (propylene oxide)	5,5	Year 1
29103000	1-Chloro-2, 3-epoxypropane (epichlorohydrin)	5,5	Year 1
29109000	Epoxides, epoxyalcohols, epoxyphenols and their epoxyethers, with a three-membered ring and other oxygen function, nes	5,5	Year 1
29110000	Acetals and hemiacetals , whether or not with other oxygen function and their halogenated., nes	5,5	Year 1
29121100	Methanal (formaldehyde)	5,5	Year 10
29121200	Ethanal (acetaldehyde)	5,5	Year 1
29121300	Butanal (butylaldehyde, normal isomer)	5,5	Year 1
29121900	Acyclic aldehydes, without other oxygen function, nes	5,5	Year 1
29122100	Benzaldehyde	5,5	Year 1
29122910	Lillial (p-tert-butyl- α -methyl-oxocinnamaldehyde)	5,5	Year 1

china_s_final_offer

29122990	Cyclic aldehydes, without other oxygen function, nes	5,5	Year 1
29123000	Aldehyde-alcohols	5,5	Year 1
29124100	Vanillin (4-hydroxy-3-methoxybenzaldehyde)	5,5	Year 1
29124200	Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	5,5	Year 1
29124900	Aldehyde-ethers, aldehyde phenols and aldehydes with other oxygen function, nes	5,5	Year 1
29125000	Cyclic polymers of aldehydes	5,5	Year 1
29126000	Paraformaldehyde	5,5	Year 1
29130000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12	5,5	Year 1
29141100	Acetone	5,5	Year 1
29141200	Butanone (methyl ethyl ketone)	5,5	Year 10
29141300	4-Methylpentan-2-pentanone (isobutyl methyl ketone)	5,5	Year 1
29141900	Acyclic ketones without other oxygen function, nes	5,5	Year 1
29142100	Camphor	5,5	Year 1
29142200	Cyclohexanone and methylcyclohexanones	5,5	Year 1
29142300	Ionones and methylionones	5,5	Year 1
29142900	Cyclanic, cyclenic or cycloterpenic ketones, without other oxygen function, nes	5,5	Year 1
29143100	Propiophenone (phenyl-2-propanone)	5,5	Year 1
29143910	Acetophenone	4	Year 1
29143990	Aromatic ketones without other oxygen function, nes	5,5	Year 1
29144000	Ketone-alcohols and ketone-aldehydes	5,5	Year 1
29145011	Raspberry ketone	5,5	Year 1
29145019	Other Ketene-alcohols	5,5	Year 1
29145090	Ketones with other oxygen function	5,5	Year 1
29146100	Anthraquinone	5,5	Year 1
29146900	Quinones (excl. anthraquinone)	5,5	Year 1
29147000	Halogenated sulphonated, nitrated or nitrosated derivatives of ketones and quinones	5,5	Year 1
29151100	Formic acid	5,5	Year 1
29151200	Salts of formic acid	5,5	Year 10
29151300	Esters of formic acid	5,5	Year 1
29152110	Acetic acid, glacial	5,5	Year 1
29152190	Acetic acid, (other than glacial)	5,5	Year 1
29152200	Sodium acetate	5,5	Year 1
29152300	Cobalt acetates	5,5	Year 1
29152400	Acetic anhydride	5,5	Year 1
29152900	Salts of acetic acid (excl. of sodium and of cobalt)	5,5	Year 1
29153100	Ethyl acetate	5,5	Year 1

china_s_final_offer

29153200	Vinyl acetate	5,5	Year 1
29153300	n-Butyl acetate	5,5	Year 1
29153400	Isobutyl acetate	5,5	Year 1
29153500	2-Ethoxyethyl acetate	5,5	Year 1
29153900	Esters of acetic acids, nes	5,5	Year 10
29154000	Mono-, di- or trichloroacetic acids, their salts and esters	5,5	Year 1
29155010	Propionic acid	5,5	Year 1
29155090	Salts and esters of propionic acid	5,5	Year 1
29156000	Butyric acids, valeric acids, their salts and esters	5,5	Year 1
29157010	Stearic acid	7	Year 10
29157090	Palmitic acid, its salts and esters; salts and esters of stearic acid	5,5	Year 10
29159000	Saturated acyclic monocarboxylic acids and their halogenatd, sulphonated, nitrated or nitrosat	5,5	Year 1
29161100	Acrylic acid and its salts	6,5	Year 1
29161200	Esters of acrylic acid	6,5	Year 1
29161300	Methacrylic acid and its salts	6,5	Year 1
29161400	Esters of methacrylic acid	6,5	Year 1
29161500	Oleic, linoleic or linolenic acids, their salts and esters	6,5	Year 1
29161900	Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids a	6,5	Year 1
29162010	Dibromochrysanthemic acid, DV-chrysanthemic acid monomethyl ester	4	Year 1
29162090	Cyclanic, cyclenic, cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, p	6,5	Year 1
29163100	Benzoic acid, its salts and esters	6,5	Year 1
29163200	Benzoyl peroxide and benzoyl chloride	6,5	Year 1
29163400	Phenylacetic acid and its salts	6,5	Year 1
29163500	Esters of phenylacetic acid	6,5	Year 1
29163910	m-methylbenzoic acid	6,5	Year 1
29163920	Brufen (ibuprofen)	6,5	Year 1
29163990	Aromatic monocarboxylic acids, etc, their anhydrides, halides, peroxides, peroxyacids and the	6,5	Year 1
29171110	Oxalic acid	6,5	Year 1
29171120	Cobalt oxalate	9	Year 2
29171190	Oxalic acid salts and esters, nes	6,5	Year 1
29171200	Adipic acid, its salts and esters	6,5	Year 1
29171310	Sebacic acid, their salts and esters	6,5	Year 1
29171390	Azelaic acid, their salts and esters	6,5	Year 1
29171400	Maleic anhydride	6,5	Year 1
29171900	Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their deriva	6,5	Year 1
29172010	Tetrahydro benzoic anhydride	4	Year 1

china_s_final_offer

29172090	Cyclanic, cyclenic, cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, pe	6,5	Year 1
29173100	Dibutyl orthophthalates	6,5	Year 10
29173200	Diocetyl orthophthalates	6,5	Year 10
29173300	Dinonyl or didecyl orthophthalates	6,5	Year 10
29173400	Esters of orthophthalic acid, nes	6,5	Year 10
29173500	Phthalic anhydride	6,5	Year 10
29173610	Terephthalic acid	9,7	Year 2
29173690	Terephthalic acid salts	6,5	Year 1
29173700	Dimethyl terephthalate	6,5	Year 1
29173900	Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their deri	6,5	Year 10
29181100	Lactic acid, its salts and esters	6,5	Year 1
29181200	Tartaric acid	6,5	Year 10
29181300	Salts and esters of tartaric acid	6,5	Year 10
29181400	Citric acid	6,5	Year 10
29181500	Salts and esters of citric acid	6,5	Year 1
29181600	Gluconic acid, its salts and esters	6,5	Year 1
29181910	2,2-Diphenyl-2-hydroxyacetic acid	6,5	Year 1
29181990	Carboxylic acids with alcohol function, no oxygen function, their anhydrides, halides, peroxide	6,5	Year 1
29182110	Salicylic acid and sodium salicylate	6,5	Year 1
29182190	Salicylic acid salts, nes	6,5	Year 1
29182210	O-Acetylsalicylic acid	6	Year 1
29182290	O-Acetylsalicylic acid salts and esters	6,5	Year 1
29182300	Other esters of salicylic acid and their salts	6,5	Year 1
29182900	Carboxylic acids and with phenol function, no oxygen function , anhydrides, halides, peroxides	6,5	Year 10
29183000	Carboxylic acids with aldehyde, ketone without oxygen function, their anhydrides, halides, per	6,5	Year 1
29189000	Carboxylic acids with oxygen function, anhydrides, halides, peroxides, peroxyacids and their c	6,5	Year 1
29190000	Phosphoric esters, incl. lactophosphates, their halogenatd, sulphonated, nitrated, nitrosated d	6,5	Year 1
29201000	Triphosphoric esters, their salts and their halogenatd, sulphonated, nitrated, nitrosated deriva	6,5	Year 1
29209011	Trimethyl phosphite	6,5	Year 10
29209012	Triethyl phosphite	6,5	Year 10
29209013	Dimethyl phosphite	6,5	Year 10
29209014	Diethyl phosphite	6,5	Year 10
29209019	Other phosphite, nes	6,5	Year 10
29209090	Esters of other inorganic acids (excl. esters of hydrogen halides), their salts and their halogen	6,5	Year 10
29211100	Methylamine, di- or trimethylamine and their salts	6,5	Year 1
29211200	Diethylamine and its salts	6,5	Year 1

china_s_final_offer

29211910	Di-n-propylamines	4	Year 1
29211920	Isopropylamine	6,5	Year 1
29211930	N,N-Bis(2-chloroethyl) ethylamine	6,5	Year 1
29211940	N,N-Bis(2-chloroethyl) methylamine	6,5	Year 1
29211950	Tri-(2-chloroethyl) amine	6,5	Year 1
29211960	N,N-Dialkyl(Me,Et, n-Pr or i-Pr) aminoethyl-2-chloride and corresponing protonated salts	6,5	Year 1
29211990	Acylic monoamines and their derivatives, nes; salts thereof	6,5	Year 1
29212110	Ethylenediamine	6,5	Year 1
29212190	Ethylenediamine salts	6,5	Year 1
29212210	Nylon-66 salt	6,5	Year 1
29212290	Hexamethylenediamine and its salts, nes	6,5	Year 1
29212900	Acyclic polyamines and their derivatives, nes; salts thereof	6,5	Year 1
29213000	Cyclanic cyclenic or cycloterpenic mono- or polyamines,their derivatives; salts thereof	6,5	Year 1
29214110	Aniline	6,5	Year 1
29214190	Aniline salts	6,5	Year 1
29214200	Aniline derivatives and their salts	6,5	Year 1
29214300	Toluidines and their derivatives; salts thereof	6,5	Year 1
29214400	Diphenylamine and its derivatives; salts thereof	6,5	Year 1
29214500	1-Naphthylamine, 2-naphthylamine and their derivatives; salts thereof	6,5	Year 1
29214600	Amfetamine(INN), benzfetamine(INN), dexamfetamine(INN), etilamfetamine(INN), fencamfam	6,5	Year 1
29214910	P-isopropyl-aniline	4	Year 1
29214920	Dimethylaniline	6,5	Year 1
29214930	2, 6-methyl ethyl aniline	4	Year 1
29214940	2, 6-Diethylaniline	6,5	Year 1
29214990	Aromatic monoamines and their derivatives, nes; salts thereof	6,5	Year 1
29215110	o-Phenylenediamine	4	Year 1
29215190	m-, p-Phenylenediamine, diaminotoluenes, their derivatives; salts thereof	6,5	Year 1
29215900	Aromatic polyamines and their derivatives, nes; salts thereof	6,5	Year 1
29221100	Monoethanolamine and its salts	6,5	Year 1
29221200	Diethanolamine and its salts	6,5	Year 1
29221310	Triethanolamine	6,5	Year 1
29221320	Salts of triethanolamine	6,5	Year 1
29221400	Dextropropoxyphene and its salts	6,5	Year 1
29221910	Ethlaminoethy butanol	6,5	Year 1
29221921	N,N-Dimethylaminoethanol and corresponding protonated salts	6,5	Year 1
29221922	N,N-Diethylaminoethanol and corresponding protonated salts	6,5	Year 1

china_s_final_offer

29221929	Other N,N-Dialkyl(Me, Et, n-Pr or i-Pr) aminoethane-2-ols and corresponding protonated salts	6,5	Year 1
29221930	Ethyldiethanolamine	6,5	Year 1
29221940	Methyldiethanolamine	6,5	Year 1
29221990	Amino-alcohols, ethers and esters , other than those containing more than one kind of oxygen	6,5	Year 1
29222100	Aminohydroxynaphthalenesulphonic acids and their salts	6,5	Year 1
29222200	Anisidines, dianisidines, phenetidines, and their salts	6,5	Year 1
29222900	Amino-naphthols and -phenols, ethers and esters, other than those containing more than one	6,5	Year 1
29223100	Amfepramone(INN), methadone(INN) and normethadone(INN); salts thereof	6,5	Year 1
29223900	Amino-aldehydes, ketones quinones, other than those containing more than one kind of oxygen	6,5	Year 1
29224110	Lysine	5	Year 1
29224190	Lysine esters and salts	6	Year 1
29224210	Glutamic acid	10	Year 2
29224220	Sodium glutamate	10	Year 2
29224290	Glutamic acid salts, other than sodium glutamate, nes	6,5	Year 1
29224310	Anthranilic acid	6,5	Year 1
29224390	Salts of anthranilic acid	6,5	Year 1
29224400	Tilidine(INN) and its salts	6,5	Year 1
29224910	Amino-acids	6,5	Year 1
29224991	Procaine	6	Year 1
29224999	Amino-acids and their esters, other than those containing more than one kind of oxygen function	6,5	Year 1
29225000	Amino-alcohol, acid-phenols; amino-compounds with oxygen function, nes	6,5	Year 1
29231000	Choline and its salts	6,5	Year 1
29232000	Lecithins and other phosphoaminolipids	6,5	Year 1
29239000	Quaternary ammonium salts and hydroxides, nes	6,5	Year 1
29241100	Meprobamate(INN)	6,5	Year 1
29241910	N,N-dimethylformamide	6,5	Year 10
29241990	Acyclic amides (incl. acyclic carbamates) and their derivatives; salts thereof, others	6,5	Year 10
29242100	Ureines and their derivatives; salts thereof	6,5	Year 1
29242300	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	6,5	Year 1
29242400	Ethinamate(INN)	6,5	Year 1
29242910	Phenacetin	6	Year 10
29242920	P-Acetaminophenol	6	Year 10
29242990	Cyclic amides (incl. cyclic carbamates) and their derivatives; salts thereof, nes	6,5	Year 10
29251100	Saccharin and its salts	9	Year 10
29251200	Glutethimide(INN)	6,5	Year 1
29251900	Imides and their derivatives; salts thereof (excl. saccharin)	6,5	Year 1

china_s_final_offer

29252000	Imines and their derivatives; salts thereof	6,5	Year 1
29261000	Acrylonitrile	6,5	Year 1
29262000	1-Cyanoguanidine (dicyanidiamide)	6,5	Year 1
29263000	Fenproporex(INN) and its salts; methadone(INN) intermediate(4-cyano-2-dimethylamino-4,4-c	6,5	Year 1
29269010	p-chlorobenzyl cyanide	4	Year 10
29269020	m-Phthalonitrile	6,5	Year 10
29269090	Nitrile-function compounds, nes	6,5	Year 10
29270000	Diazo-, azo- or azoxy-compounds	6,5	Year 1
29280000	Organic derivatives of hydrazine or of hydroxylamine	6,5	Year 1
29291010	Toluene diisocyanate	6,5	Year 1
29291020	o-Xylene diisocyanate	6,5	Year 1
29291030	Diphenylmethane diisocyanate	6,5	Year 1
29291040	Hexamethelene diisocyanate	6,5	Year 1
29291090	Isocyanates, nes	6,5	Year 1
29299010	Sodium cyclamate	9	Year 2
29299020	N,N-Dialkyl(Me, Et, n-Pr or l-Pr) phosphoramididic dihalides	6,5	Year 1
29299030	Dialkyl(Me, Et, n-Pr or l-Pr) N,N-dialkyl(Me, Et, n-Pr or l-Pr)-phosphoramidates	6,5	Year 1
29299090	Compounds with other nitrogen function, nes	6,5	Year 1
29301000	Dithiocarbonates (xanthates)	6,5	Year 10
29302000	Thiocarbamates and dithiocarbamates	6,5	Year 10
29303000	Thiuram mono-, di- or tetrasulphides	6,5	Year 1
29304000	Methionine	6,5	Year 1
29309010	Cystine	6,5	Year 10
29309090	Organo-sulphur compounds, nes	6,5	Year 10
29310000	Organo-inorganic compounds, nes	6,5	Year 10
29321100	Tetrahydrofuran	6	Year 1
29321200	2-Furaldehyde (furfuraldehyde)	6	Year 1
29321300	Furfuryl alcohol and tetrahydrofurfuryl alcohol	6	Year 1
29321900	Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure, r	6,5	Year 1
29322100	Coumarin, methylcoumarins and ethylcoumarins	6,5	Year 1
29322900	Lactones, nes	6,5	Year 1
29329100	Isosafrole	6,5	Year 1
29329200	1-(1,3-Benzodioxol-5-yl)-propane -2-one	6,5	Year 1
29329300	Piperonal	6,5	Year 1
29329400	Safrole	6,5	Year 1
29329500	Tetrahydrocannabinols(all isomers)	6,5	Year 1

china_s_final_offer

29343000	Compounds containing a phenothiazine ring-system (whether or not hydrogenated) in the stru	6,5	Year 1
29349100	Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN)	6,5	Year 1
29349910	Sultones and sultams	6,5	Year 10
29349920	Furazolidone	6	Year 10
29349930	Nucleic acids and their salts	6,5	Year 10
29349990	Heterocyclic compounds, nes	6,5	Year 10
29350010	Sulphadiazine	6,5	Year 1
29350020	Sulfadimidine	6,5	Year 1
29350030	Sulfamethoxazole	6,5	Year 1
29350090	Sulphonamides, nes	6,5	Year 1
29361000	Provitamins, unmixed	4	Year 1
29362100	Vitamins A and their derivatives, unmixed	4	Year 1
29362200	Vitamin B1 and its derivatives, unmixed	4	Year 1
29362300	Vitamin B2 and its derivatives, unmixed	4	Year 1
29362400	D- or DL- Pantothenic acid (Vitamin B3 or B5) and their derivatives	4	Year 1
29362500	Vitamin B6 and its derivatives, unmixed	4	Year 1
29362600	Vitamin B12 and its derivatives, unmixed	4	Year 1
29362700	Vitamin C and its derivatives, unmixed	4	Year 10
29362800	Vitamin E and its derivatives, unmixed	4	Year 1
29362900	Vitamins and their derivatives, unmixed, nes	4	Year 1
29369000	Vitamines (incl. natural concentrates), nes	4	Year 10
29371100	Somatotropin, its derivatives and structural analogues	4	Year 1
29371200	Insulin and its salts	4	Year 1
29371900	Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and st	4	Year 1
29372100	Cortisone, hydrocortisone, prednisone (dehydrocortisone), predisolone (dehydrocortisol)	4	Year 1
29372210	Dexamethasone	4	Year 1
29372290	Halogenated derivatives of adrenal cortical hormones, nes	4	Year 1
29372300	Oestrogens and progestogens	4	Year 1
29372900	Steroidal hormones, their derivatives and structural analogues, nes	4	Year 1
29373100	Epinephrine	4	Year 1
29373900	Catecholamine hormones, their derivatives and structural analogues, nes	4	Year 1
29374000	Amino-acid derivatives, used primarily as hormones	4	Year 1
29375000	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	4	Year 1
29379000	Hormones, natural or reproduced by synthesis; derivatives and structural analogues thereof, i	4	Year 1
29381000	Rutoside (rutin) and its derivatives	6,5	Year 1
29389000	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other deriva	6,5	Year 1

china_s_final_offer

29391100	Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorph	4	Year 1
29391900	Alkaloids of opium and their derivatives; salts thereof, nes	4	Year 1
29392100	Quinine and its salts	4	Year 1
29392900	Other alkaloids of cinchona and their derivatives; salts thereof, nes	4	Year 1
29393000	Caffeine and its salts	4	Year 1
29394100	Ephedrine and its salts	4	Year 1
29394200	Pseudoephedrine (INN) and its salts	4	Year 1
29394300	d-Norpseudoephedrine and its salts	4	Year 1
29394900	Other ephedrines and their salts, nes	4	Year 1
29395100	Fenetylline and its salts	4	Year 1
29395900	Theophylline and aminophylline and their derivatives and thier salts, nes	4	Year 1
29396100	Ergometrine (INN) and its salts	4	Year 1
29396200	Ergotamine (INN) and its salts	4	Year 1
29396300	Lysergic acid and its salts	4	Year 1
29396900	Alkaloids of rye ergot and their derivatives and their salts, nes	4	Year 1
29399110	Cocaine and its salts	4	Year 1
29399190	Ecgonine, levometamfetamine, metamfetamine, metamfetamine racemate; salts esters and of	4	Year 1
29399910	Nicotine and its salts	4	Year 1
29399920	Strychnine and its salts	4	Year 1
29399990	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and de	4	Year 1
29400000	Sugars, chemically pure, (excl. sucrose, lactose, maltose, glucose, fructose); sugar ethers and	6	Year 1
29411011	Ampicillin	6	Year 1
29411012	Ampicillin trihydrate	6	Year 1
29411019	Ampicillin salts, nes	6	Year 1
29411091	Amoxicillin	4	Year 1
29411092	Amoxicillin trihydrate	4	Year 1
29411093	6-Aminopenicillanic acid	4	Year 1
29411094	Penicillins V	4	Year 1
29411095	Sulfobenzylpenicillins	4	Year 1
29411096	Cloxacillin	4	Year 1
29411099	Other penicillins and derivatives with a penicillin acid structure;salts thereof	4	Year 1
29412000	Streptomycins and their derivatives; salts thereof	4	Year 1
29413011	Tetracyclines	4	Year 1
29413012	Salts of tetracyclines	4	Year 1
29413020	Tetracyclines derivatives and their salts	4	Year 1
29414000	Chloramphenicol and its derivatives; salts thereof	4	Year 1

china_s_final_offer

29415000	Erythromycin and its derivatives; salts thereof	4	Year 1
29419010	Gentamicin and its derivatives; salts thereof	4	Year 10
29419020	Kanamycin and its derivatives; salts thereof	4	Year 10
29419030	Rifampicin and its derivatives; salts thereof	4	Year 10
29419040	Lincomycin and its derivatives; salts thereof	4	Year 10
29419051	7-Aminocephalosporanic acid, 7-Aminodeacetoxycefanoic acid	6	Year 10
29419052	Cefalexin and its salts	6	Year 10
29419053	Cefazolin and its salts	6	Year 10
29419054	Cefradine and its salts	6	Year 10
29419055	Ceftriaxone and its salts	6	Year 10
29419056	Cefoperazone and its salts	6	Year 10
29419057	Cefotaxime and its salts	6	Year 10
29419058	Cefaclor and its salts	6	Year 10
29419059	Cephamycin and its derivatives; salts thereof, nes	6	Year 10
29419060	Midecamycin and its derivatives; salts thereof	6	Year 10
29419070	Acetyl spiramycin and its derivatives; salts thereof	4	Year 10
29419090	Antibiotics, nes	6	Year 10
29420000	Organic compounds, nes	6,5	Year 1
30011000	Glands & other organs, dried, whether or not powdered	3	Year 1
30012000	Extracts of glands or other organs or of their secretions	3	Year 1
30019010	Heparin & its salts	3	Year 1
30019090	Substances of human or animal origin, for therapeutic or prophylactic uses, nes	3	Year 1
30021000	Antisera & other blood fractions & modified immunological products, whether or not obtained b	3	Year 5
30022000	Vaccines for human medicine	3	Year 5
30023000	Vaccines for veterinary medicine	3	Year 5
30029010	Saxitoxin	3	Year 5
30029020	Ricitoxin	3	Year 5
30029030	Bacteria and virus	3	Year 5
30029040	Genetics material and Gene modified organism	3	Year 5
30029090	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; other to	3	Year 5
30031011	Medicaments containing ampicillin, consisting of two or more constituents which have been m	6	Year 1
30031012	Medicaments containing amoxycillin, consisting of two or more constituents which have been	6	Year 1
30031013	Medicaments containing penicillins V, consisting of two or more constituents which have been	6	Year 1
30031019	Medicaments containing penicillins' derivatives nes , consisting of two or more constituents wf	6	Year 1
30031090	Medicaments containing streptomycins or their derivatives, consisting of two or more constitue	6	Year 1
30032011	Medicaments containing cefotaxime, consisting of two or more constituents which have been	6	Year 1

china_s_final_offer

30032012	Medicaments containing ceftazidime, consisting of two or more constituents which have been	6	Year 1
30032013	Medicaments containing cefoxitin, consisting of two or more constituents which have been mix	6	Year 1
30032014	Medicaments containing ceftazidime, consisting of two or more constituents which have been m	6	Year 1
30032015	Medicaments containing cefaclor, consisting of two or more constituents which have been mix	6	Year 1
30032016	Medicaments containing cefuroxime, consisting of two or more constituents which have been	6	Year 1
30032017	Medicaments containing ceftriaxone, consisting of two or more constituents which have been	6	Year 1
30032018	Medicaments containing cefoperazone, consisting of two or more constituents which have bee	6	Year 1
30032019	Medicaments containing other cephamycins, consisting of two or more constituents which hav	6	Year 1
30032090	Medicaments containing other antibiotics, consisting of two or more constituents which have b	6	Year 1
30033100	Medicaments containing insulin but not containing antibiotics, consisting of two or more consti	5	Year 1
30033900	Medicaments containing hormones (excl. insulin) or other products of heading 29.37 but not c	6	Year 1
30034010	Medicaments containing quinine or its salts, but not containing antibiotics or products of headi	5	Year 1
30034090	Medicaments containing alkaloids or their derivatives nes, but not containing antibiotics or pro	5	Year 1
30039010	Medicaments containing sulfa drugs consisting of two or more constituents which have been r	6	Year 10
30039020	Containing artemisinins and their derivatives	5	Year 10
30039090	Medicaments, nes, consisting of two or more constituents which have been mixed together fo	5	Year 10
30041011	Medicaments containing ampicillin, consisting of mixed or unmixed products for therapeutic or	6	Year 10
30041012	Medicaments containing amoxicillin , consisting of mixed or unmixed products for therapeutic	6	Year 10
30041013	Medicaments containing penicillins V, consisting of mixed or unmixed products for therapeutic	6	Year 10
30041019	Medicaments containing penicillins ,nes, consisting of mixed or unmixed products for therape	6	Year 10
30041090	Medicaments containing penicillins or derivatives thereof nes, or streptomycins or their deriva	6	Year 10
30042011	Medicaments containing cefotaxime, consisting of mixed or unmixed products for therapeutic	6	Year 10
30042012	Medicaments containing ceftazidime, consisting of mixed or unmixed products for therapeutic	6	Year 10
30042013	Medicaments containing cefoxitin, consisting of mixed or unmixed products for therapeutic or	6	Year 10
30042014	Medicaments containing ceftazidime, consisting of mixed or unmixed products for therapeutic or	6	Year 10
30042015	Medicaments containing cefaclor, consisting of mixed or unmixed products for therapeutic or p	6	Year 10
30042016	Medicaments containing cefuroxime, consisting of mixed or unmixed products for therapeutic	6	Year 10
30042017	Medicaments containing ceftriaxone, consisting of mixed or unmixed products for therapeutic	6	Year 10
30042018	Medicaments containing cefoperazone, consisting of mixed or unmixed products for therapeut	6	Year 10
30042019	Medicaments containing other cephamycines, consisting of mixed or unmixed products for the	6	Year 10
30042090	Medicaments containing other antibiotics, consisting of mixed or unmixed products for therape	6	Year 10
30043100	Medicaments containing insulin, consisting of mixed or unmixed products for therapeutic or pr	5	Year 10
30043200	Medicaments containing of adrenal cortical hormones, consisting of mixed or unmixed produc	5	Year 10
30043900	Medicaments containing other hormones, consisting of mixed or unmixed products for therape	5	Year 10
30044010	Medicaments containing quinine or its salts, but not containing antibiotics or products of headi	5	Year 10
30044090	Medicaments containing alkaloids or their derivatives, but not containing hormones or other pi	5	Year 10

china_s_final_offer

30045000	Other medicaments containing vitamins or other products of 29.36, consisting of mixed or un	6	Year 10
30049010	Medicaments containing sulfa drugs, consisting of mixed or unmixed products for therapeutic	6	Year 10
30049020	Medicaments containing biphenyl dicarbxybte, consisting of mixed or unmixed products for the	4	Year 10
30049051	Chinese medicated liquors or wines, consisting of mixed or unmixed products for therapeutic c	3	Year 5
30049052	Pien Tzu Huang, consisting of mixed or unmixed products for therapeutic or prophylactic uses	3	Year 5
30049053	Bai Yao, consisting of mixed or unmixed products for therapeutic or prophylactic uses , put up	3	Year 5
30049054	Essential balm, consisting of mixed or unmixed products for therapeutic or prophylactic uses	3	Year 5
30049059	Medicaments of Chinese type, consisting of mixed or unmixed products for therapeutic or prop	3	Year 5
30049060	Containing artemisinins and their derivatives	4	Year 10
30049090	Medicaments of products for therapeutic, prophylactic or diagnostic uses , consisting of mixed	4	Year 10
30051010	Adhesive plasters , impregnated or coated with pharmaceutical substances or put up in forms	5	Year 10
30051090	Other articles dressing & other articles having an adhesive layer , impregnated or coated with	5	Year 10
30059010	Absorbent cotton, bandage, gauzes , impregnated or coated with pharmaceutical substances	5	Year 10
30059090	Wadding & similar articles for medical use, nes, impregnated or coated with pharmaceutical s	5	Year 10
30061000	Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical	5	Year 1
30062000	Blood-grouping reagents	3	Year 5
30063000	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administe	4	Year 1
30064000	Dental cements & other dental fillings; bone reconstruction cements	5	Year 1
30065000	First-aid boxes & kits	5	Year 1
30066010	Contraceptive preparation based on horemones	0	Year 1
30066090	Other chemical contraceptive preparations	0	Year 1
30067000	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts	6,5	Year 1
30068000	Waste pharmaceuticals	5	Year 1
31010011	Guano, not chemically treated	3	Year 5
31010019	Animal or vegetable fertilizers other than guano, not chemically treated	6,5	Year 10
31010090	Fertilizers produced by the mixing or chemical treatment of animal or vegetable products	4	Year 10
31021000	Urea , whether or not in aqueous solution	50	EX
31022100	Ammonium sulphate	4	Year 1
31022900	Double salts & mixtures of ammonium sulphate & ammonium nitrate	4	Year 1
31023000	Ammonium nitrate , whether or not in aqueous solution	4	Year 10
31024000	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilizing substar	4	Year 1
31025000	Sodium nitrate	4	Year 10
31026000	Double salts & mixtures of calcium nitrate & ammonium nitrate	4	Year 10
31027000	Calcium cyanamide	4	Year 1
31028000	Mixtures of urea & ammonium nitrate in aqueous or ammoniacal solution	4	Year 1
31029000	Mineral or chemical fertilizers, nitrogenous , nes , incl. mixtures not specified in the foregoing	4	Year 10

china_s_final_offer

31031000	Superphosphates	4	Year 1
31032000	Basic slag	4	Year 1
31039000	Mineral or chemical fertilizers, phosphatic, nes	4	Year 1
31041000	Carnallite, sylvite & other crude natural potassium salts	3	Year 1
31042010	Potassium chloride, analytically pure	3	Year 5
31042090	Potassium chloride, nes	3	Year 5
31043000	Potassium sulphate	3	Year 5
31049000	Mineral or chemical fertilizers, potassic, nes	3	Year 1
31051000	Goods of chapter 31 in tables or similar forms or in packages of a gross weight ≤10kg	4	Year 10
31052000	Mineral or chemical fertilizers containing the three fertilizing elements nitrogen, phosphorus &	50	EX
31053000	Diammonium hydrogenorthophosphate (diammonium phosphate)	50	EX
31054000	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with	4	Year 1
31055100	Mineral or chemical fertilizers containing nitrates & phosphates	4	Year 10
31055900	Mineral or chemical fertilizers containing the two fertilizing elements nitrogen & phosphorus, nes	4	Year 1
31056000	Mineral or chemical fertilizers with phosphorus & potassium, nes	4	Year 1
31059000	Mineral or chemical fertilizers, nes	4	Year 10
32011000	Quebracho extract	5	Year 1
32012000	Wattle extract	6,5	Year 1
32019010	Tanning extracts of vegetable origin, nes	6,5	Year 1
32019090	Tannins and their salts, ethers, esters, derivatives, nes	6,5	Year 1
32021000	Synthetic organic tanning substances	6,5	Year 1
32029000	Inorganic tanning substances; tanning preparations, whether or not containing natural tanning	6,5	Year 1
32030011	Natural indigo & preparations based thereon, incl. dyeing extracts, whether or not chemically d	6,5	Year 10
32030019	Colouring matter of vegetable origin & preparations based thereon, incl. dyeing extracts, whet	6,5	Year 10
32030020	Colouring matter of animal origin, & preparations based thereon, whether or not chemically de	6,5	Year 10
32041100	Disperse dyes & preparations based thereon, whether or not chemically defined	8,3	Year 2
32041200	Acid dyes, whether or not premetallized, & preparations based thereon whether or not chemic	8,3	Year 2
32041300	Basic dyes & preparations based thereon, whether or not chemically defined	6,5	Year 1
32041400	Direct dyes & preparations based thereon, whether or not chemically defined	6,5	Year 1
32041510	Synthetic indigo (reduction indigo), whether or not chemically defined	6,5	Year 1
32041590	Vat dyes (incl. those usable in that state as pigments) & preparations based thereon, whether	6,5	Year 1
32041600	Reactive dyes & preparations based thereon, whether or not chemically defined	8,3	Year 2
32041700	Pigments & preparations based thereon, whether or not chemically defined	6,5	Year 10
32041911	Sulphur black & preparations based thereon, whether or not chemically defined	6,5	Year 1
32041919	Sulphur dyes & preparations based thereon, nes, whether or not chemically defined	6,5	Year 1
32041990	Synthetic organic colouring matters, incl. mixtures of colouring matter of two or more of the su	6,5	Year 1

china_s_final_offer

32042000	Synthetic organic products used as fluorescent brightening agents, whether or not chemically	6,5	Year 1
32049010	Biological stains and dye indicators, whether or not chemically defined	6,5	Year 1
32049090	Synthetic organic products used as luminophores, nes, whether or not chemically defined	6,5	Year 1
32050000	Colour lakes; preparations based on colour lakes as specified in Note 3 to chapter 32	6,5	Year 1
32061110	Titanium white	6,5	Year 1
32061190	Pigments & preparations based on titanium dioxide, containing $\geq 80\%$ by weight of titanium dic	6,5	Year 1
32061900	Pigments & preparations based on titanium dioxide, containing $< 80\%$ by weight of titanium dio	10	Year 2
32062000	Pigments & preparations based on chromium compounds	6,5	Year 1
32063000	Pigments & preparations based on cadmium compounds	6,5	Year 1
32064100	Ultramarine & preparations based thereon	6,5	Year 1
32064210	Lithopone	6,5	Year 1
32064290	Pigments & preparations based on zinc sulphate	6,5	Year 1
32064300	Pigments & preparations based on hexacyanoferrates (ferrocyanides & ferricyanides)	6,5	Year 1
32064900	Colouring matter, nes; preparations as specified in Note 3 to chapter 32, other than those of h	6,5	Year 1
32065000	Inorganic products used as luminophores, whether or not chemically defined	6,5	Year 1
32071000	Prepared pigments, opacifiers, colours & similar preparations used in the ceramics, enamellin	5	Year 10
32072000	Vitrifiable enamels & glazes, englobes & similar preparations used in the ceramics, enamellin	5	Year 10
32073000	Liquid lustres & similar preparations used in the ceramics, enamelling or glass industry	5	Year 1
32074000	Glass frit & other glass in the form of powder, granules or flakes	5	Year 10
32081000	Paints & vanishes based on polyesters, dispersed or dissolved in a non-aqueous medium	10	Year 10
32082010	Paints & vanishes based on acrylic polymers, dispersed or dissolved in a non-aqueous mediu	10	Year 10
32082020	Paints & vanishes based on vinyl polymers, dispersed or dissolved in a non-aqueous medium	10	Year 10
32089010	Paints & varnishes based on polyurethane polymers, dispersed or dissolved in a non-aqueous	10	Year 10
32089090	Paints & varnishes, dispersed or dissolved in a non-aqueous medium, nes	10	Year 10
32091000	Paints & varnishes based on acrylic or vinyl polymers, dispersed or dissolved in aqueous med	10	Year 10
32099010	Paints & varnishes based on epoxy resin	10	Year 10
32099020	Paints & varnishes based on fluoro-resin	10	Year 10
32099090	Other Paints & varnishes	10	Year 10
32100000	Paints and varnishes (incl. enamels, lacquers & distemper), nes; prepared water pigments for	10	Year 10
32110000	Prepared driers	10	Year 2
32121000	Stamping foils	15	Year 10
32129000	Pigments dispersed in non-aqueous media & in liquid or paste form, used in the manufacture	10	Year 2
32131000	Colours in sets used by artists, students, signboard painters	10	Year 10
32139000	Colours, modifying tints & the like used by artists, students, signboard painters, in tables, tube	10	Year 2
32141000	Glaziers` putty, grafting putty, resin cements, caulking compounds & other mastics & painters	9	Year 10
32149000	Non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like	9	Year 10

china_s_final_offer

32151100	Black printing ink, whether or not concentrated or solid	6,5	Year 10
32151900	Printing ink, whether or not concentrated or solid (excl. black)	6,5	Year 10
32159010	Writing or drawing ink, whether or not concentrated or solid	6,5	Year 1
32159090	Inks, nes, whether or not concentrated or solid	10	Year 2
33011100	Essential oils of bergamot (incl. concretes & absolutes)	20	Year 5
33011200	Essential oils of orange (incl. concretes & absolutes)	20	Year 5
33011300	Essential oils of lemon (incl. concretes & absolutes)	20	Year 5
33011400	Essential oils of lime (incl. concretes & absolutes)	20	Year 5
33011900	Essential oils of citrus fruit (incl. concretes & absolutes), nes	20	Year 5
33012100	Essential oils of geranium (incl. concretes & absolutes)	20	Year 5
33012200	Essential oils of jasmin (incl. concretes & absolutes)	20	Year 5
33012300	Essential oils of lavender or lavandin (incl. concretes/absolutes)	20	Year 5
33012400	Essential oils of peppermint (incl. concretes & absolutes)	20	Year 2
33012500	Essential oils of mints (incl. concretes & absolutes), nes	15	Year 5
33012600	Essential oils of vetiver (incl. concretes & absolutes)	20	Year 5
33012910	Essential oils of camphor (incl. concretes & absolutes)	20	Year 2
33012920	Essential oils of citronella (incl. concretes & absolutes)	15	Year 2
33012930	Essential oils of aniseed (incl. concretes & absolutes)	20	Year 2
33012940	Essential oils of cassia (incl. concretes & absolutes)	20	Year 2
33012950	Essential oils of litsea cubeba (incl. concretes & absolutes)	20	Year 2
33012960	Essential oils of eucalyptus (incl. concretes & absolutes)	20	Year 2
33012990	Essential oils other than of citrus fruit, (incl. concretes & absolutes), nes	15	Year 10
33013010	Balsam of irises	20	Year 5
33013090	Resinoids, nes	20	Year 5
33019010	Extracted oleoresins	20	Year 5
33019020	Terpenic by-products of the deterpenation of essential oils of citrus fruits	20	Year 5
33019090	Concentrates of essential oils in fats, in fixed oils, in waxes or the like; terpenic by-products of	20	Year 5
33021010	Preparations based on odoriferous substances for the manufacture of beverages, alcohol stre	15	Year 10
33021090	Odoriferous substances used in the food or drink industries, nes	15	Year 10
33029000	Odoriferous substances used as raw materials in other industry	10	Year 10
33030000	Perfumes & toilet waters	10	Year 10
33041000	Lip make-up preparations	10	Year 10
33042000	Eye make-up preparations	10	Year 10
33043000	Manicure or pedicure preparations	15	Year 10
33049100	Powders, whether or not compressed	10	Year 10
33049900	Beauty or make-up preparations and preparations for skin-care (incl. suntan or sunscreen), ne	16	Year 10

china_s_final_offer

33051000	Shampoos	12,7	Year 10
33052000	Preparations for permanent waving or straightening	15	Year 5
33053000	Hair lacquers	15	Year 10
33059000	Preparations for use on the hair, nes	10	Year 10
33061010	Toothpastes	10	Year 10
33061090	Dentifrices other than toothpaste	10	Year 10
33062000	Dental floss	10	Year 10
33069000	Preparations for oral or dental hygiene, nes	10	Year 10
33071000	Pre-shave, shaving or after-shave preparations	10	Year 10
33072000	Personal deodorants & antiperspirants	10	Year 10
33073000	Perfumed bath salts & other bath preparations	10	Year 10
33074100	Agarbatti & other odiferous preparations which operate by burning	10	Year 2
33074900	Preparations for deodorizing rooms	10	Year 10
33079000	Depilatories & other perfumery, cosmetic or toilet preparations, nes	9	Year 2
34011100	Soap and organic surface-active products and preparations for use as soap, in bars, cakes, m	10	Year 10
34011910	Laundry soap, in bars, cakes , moulded pieces or shapes	10	Year 2
34011990	Soap and organic surface-active products & preparations for use as soap , in bars, cakes , m	15	Year 5
34012000	Soap in other forms	15	Year 10
34013000	Organic surface-active products and preparations for washing the skin, in the form of liqui	10	Year 10
34021100	Anionic surface-active agents, (excl. soap), whether or not put up for retail sale	6,5	Year 10
34021200	Cationic surface-active agents, (excl. soap), whether or not put up for retail sale	6,5	Year 1
34021300	Non-ionic surface-active agents, (excl. soap), whether or not put up for retail sale	6,5	Year 10
34021900	Organic surface-active agents, (excl. soap), nes, whether or not put up for retail sale	6,5	Year 10
34022010	Synthetic detergent powder, put up for retail sale	10	Year 10
34022090	Surface-active preparations, washing & cleaning preparations, put up for retail sale, excl. synt	10	Year 10
34029000	Surface-active preparations, washing preparations & cleaning preparations, not put up for reta	9	Year 10
34031100	Preparations for the oil or grease treatment of textile, materials , leathers , furskins or other m	10	Year 2
34031900	Lubricating preparations, containing petroleum oils or oils obtained from bituminous minerals &	10	Year 10
34039100	Preparations for the oil or grease treatment of textiles, materials, leathers, furskins or other m	10	Year 10
34039900	Lubricating preparations, not containing petroleum oils or oils obtained from bituminous miner	10	Year 10
34041000	Artificial waxes of chemically modified lignite	10	Year 2
34042000	Artificial waxes of polyethylene glycol	10	Year 2
34049000	Artificial waxes & prepared waxes, nes	10	Year 10
34051000	Polishes, creams & similar preparations for footwear or leather	10	Year 10
34052000	Polishes, creams & similar preparations for the maintenance of woodwork	10	Year 10
34053000	Polishes & similar preparations for coachwork (excl. metal polishes)	10	Year 10

china_s_final_offer

34054000	Scouring pastes & powders & other scouring preparations	10	Year 2
34059000	Polishes, creams & similar preparations for glass or metal, nes	10	Year 10
34060000	Candles, tapers & the like	10	Year 10
34070010	Dental wax or dental impression compounds	6,5	Year 1
34070020	Other preparations with a basis of plaster for dentistry	6,5	Year 1
34070090	Modelling pastes	10	Year 2
35011000	Casein	10	Year 2
35019000	Caseinates & other casein derivatives; casein glues	10	Year 10
35021100	Egg albumin, dried	10	Year 2
35021900	Egg albumin other than dried	10	Year 2
35022000	Milk albumin, incl. concentrates of two or more whey proteins	10	Year 2
35029000	Albumins, albuminates & other derivatives, nes	10	Year 10
35030010	Gelatin & gelatin derivatives	12	Year 2
35030090	Isinglass; other glues of animal origin, excl. casein glues of heading 35.01	12	Year 2
35040010	Peptones	3	Year 1
35040090	Protein substances & their derivatives, nes; hide powder	8	Year 1
35051000	Dextrins & other modified starches	12	Year 10
35052000	Glues based on starches, dextrins or other modified starches	20	Year 5
35061000	Products suitable for use as glues or adhesives, put up for retail sale, net weight ≤1kg	10	Year 10
35069110	Adhesives based on polyamide	10	Year 10
35069120	Adhesives based on epoxy resin	10	Year 10
35069190	Adhesives based on rubber or plastic, nes	10	Year 10
35069900	Prepared glues & other prepared adhesives, nes	10	Year 10
35071000	Rennet & concentrates thereof	6	Year 1
35079010	Basic proteinase	6	Year 10
35079020	Basic lipase	6	Year 10
35079090	Enzymes & prepared enzymes, nes	6	Year 10
36010000	Propellant powders	9	Year 2
36020010	Ammonium nitrate explosives (excl. propellant powders)	9	Year 10
36020090	Prepared explosives (excl. propellant powders), nes	9	Year 10
36030000	Safety fuses; detonating fuses; detonating caps; igniters; electric detonators	9	Year 10
36041000	Fireworks	6	Year 1
36049000	Signalling flares, rain rockets, fog signals & other pyrotechnic articles (excl. fireworks)	6	Year 1
36050000	Matches (excl. pyrotechnic articles of 36.04)	6	Year 10
36061000	Liquid or liquefied-gas fuels in containers, used for filling or refilling lighters of a capacity ≤300	10	Year 2
36069011	Ferro-cerium & pyrophoric alloys, cut to shape, for immediate use	9	Year 2

china_s_final_offer

36069019	Ferro-cerium, pyrophoric alloys, not cut to shape or for immediate use	9	Year 2
36069090	Other articles of combustible materials	9	Year 2
37011000	Photographic plates & film for X-ray, in the flat, sensitized, unexposed, of any material other than paper, paperboard or textile	20	Year 10
37012000	Instant print flat film, unexposed	5	Year 1
37013021	Laser phototypesetting film, unexposed, of any material other than paper, paperboard or textile	10	Year 2
37013022	Precoated sensitized plate, unexposed, of any material other than paper, paperboard or textile	10	Year 2
37013023	CTP plate	10	Year 2
37013029	Other photographic plates and film, for preparing printing plates or cylinders, in the flat, sensitized, unexposed, of any material other than paper, paperboard or textile	10	Year 2
37013090	Photographic plates, in the flat, sensitized, unexposed, of any material other than paper, paperboard or textile	20	Year 2
37019100	Photographic plates and film for colour photography, in the flat, sensitized, unexposed, of any material other than paper, paperboard or textile	22	Year 5
37019920	Photographic plates and film, unexposed, in the flat, sensitized, of any material other than paper, paperboard or textile	10	Year 10
37019990	Photographic plates and film, in the flat, sensitized, unexposed, of any material other than paper, paperboard or textile	25	Year 10
37021000	Photographic film in rolls, for X-ray, unexposed, of any material other than paper, paperboard or textile	10	Year 2
37022000	Instant print film in rolls, unexposed, of any material other than paper, paperboard or textiles	5	Year 1
37023100	Photographic film rolls, unexposed, without perforations, for colour photography, of any material other than paper, paperboard or textile	40	Year 5
37023220	Photographic film rolls, unexposed, without perforations, with silver halide emulsion, for preparing printing plates or cylinders	10	Year 2
37023290	Photographic film rolls, unexposed, without perforations, with silver halide emulsion, of any material other than paper, paperboard or textile	22	Year 5
37023920	Photographic film rolls, unexposed, without perforations and silver halide emulsion, of any material other than paper, paperboard or textile	10	Year 2
37023990	Photographic film rolls, unexposed, without perforations and silver halide emulsion, of any material other than paper, paperboard or textile	22	Year 5
37024100	Film rolls, for colour photography, unexposed, without perforations, of any material other than paper, paperboard or textile	16	Year 5
37024221	Wide anticorrosive photographic plate for printed circuit processing, unexposed, without perforations	10	Year 2
37024229	Film rolls for preparing printing plates or cylinders, unexposed, without perforations, of any material other than paper, paperboard or textile	10	Year 2
37024291	Infra-red or helium-neon laser film, unexposed, without perforations, of any material other than paper, paperboard or textile	20,9	Year 5
37024299	Other film, unexposed, without perforations, of any material other than paper, paperboard or textile	20,9	Year 5
37024321	Laser phototypesetting film, unexposed, without perforations, width > 610mm, length ≤ 200m, of any material other than paper, paperboard or textile	10	Year 2
37024329	Film rolls for preparing printing plates or cylinders, unexposed, without perforations, width > 610mm, length ≤ 200m, of any material other than paper, paperboard or textile	10	Year 2
37024390	Film rolls, unexposed, without perforations, width > 610mm, length ≤ 200m, of any material other than paper, paperboard or textile	20	Year 5
37024421	Laser phototypesetting film, unexposed, without perforations, 105mm < width ≤ 610mm, of any material other than paper, paperboard or textile	10	Year 2
37024422	Narrow anticorrosive photographic plate for printed circuit processing, unexposed, without perforations	10	Year 2
37024429	Film rolls for preparing printing plates or cylinders, unexposed, without perforations, 105mm < width ≤ 610mm, of any material other than paper, paperboard or textile	10	Year 2
37024490	Film rolls, unexposed, without perforations, 105mm < width ≤ 610mm, of any material other than paper, paperboard or textile	20	Year 2
37025100	Film rolls for colour photography, unexposed, width ≤ 16mm, & length ≤ 14m, of any material other than paper, paperboard or textile	47	Year 5
37025200	Film rolls for colour photography, unexposed, width ≤ 16mm, length > 14m, of any material other than paper, paperboard or textile	47	Year 5
37025300	Slide film rolls for colour photography, unexposed, 16 mm < width ≤ 35 mm, length < 30 m, of any material other than paper, paperboard or textile	47	Year 5
37025410	Film rolls for colour photography other than for slides, unexposed, width = 35mm and length ≤ 20m, of any material other than paper, paperboard or textile	24	Year 2
37025490	Film rolls for colour photography other than for slides, unexposed, 16 mm < width < 35 mm, length > 20m, of any material other than paper, paperboard or textile	24	Year 2

china_s_final_offer

37025520	Colour cinematographic film rolls , unexposed, 16mm<width≤35mm, length > 30m, of any mat	26	Year 10
37025590	Colour film rolls for colour photography, unexposed, 16mm<width≤35mm, length > 30m, excl.	40	Year 10
37025620	Colour cinematographic film rolls, unexposed, width > 35mm, of any material other than paper	24	Year 5
37025690	Film in rolls for colour photography, unexposed, width > 35mm, of any material other than pap	40	Year 5
37029100	Film rolls of neutral colour , unexposed, width≤16mm, length≤14m, of any material other than	20	Year 5
37029310	Film rolls of neutral colour , unexposed, width=35mm, lenght≤2m, of any material other than p	20	Year 5
37029390	Film rolls of neutral colour , unexposed, 16mm <width <35mm, 2m<lenght≤30m, of any mater	20	Year 5
37029420	Cinematographic film rolls of neutral colour, unexposed, 16mm<width≤35mm, length > 30m, o	20	Year 10
37029490	Film rolls of neutral colour , unexposed, 16mm <width≤35mm, length > 30m, of any material o	18	Year 10
37029520	Cinematographic film rolls of neutral colour, unexposed, width > 35mm, of any material other t	22	Year 5
37029590	Film rolls of neutral colour , unexposed, width > 35mm, of any material other than paper, pape	18	Year 5
37031010	Photographic paper & paperboard in rolls, sensitized, unexposed, width > 610mm	22,6	Year 10
37031090	Photographic textiles in rolls, sensitized, unexposed, width > 610mm	18	Year 10
37032010	Photographic paper and paperboard for colour photography, sensitized, unexposed, not in roll	35	Year 2
37032090	Photographic textiles for colour photography, sensitized, unexposed, not in rolls or width≤610	18	Year 2
37039010	Photographic paper and paperboard, sensitized, unexposed, not in rolls or width≤610mm, exc	35	Year 10
37039090	Photographic textiles, sensitized, unexposed, not in rolls or width≤610mm, excl. for colour phc	18	Year 10
37040010	Cinematograph film, exposed but not developed	8,4	Year 2
37040090	Photographic plates , film , paper , paperboard , textiles, exposed but not developed, excl	18	Year 5
37051000	Photographic plates and film, exposed & developed, for offset reproduction	18	Year 10
37052010	Microfilms for print books and newspapers, exposed & developed	0	Year 1
37052090	Microfilms, exposed & developed, nes	4	Year 1
37059010	Lantern slides, exposed & developed, for educational use only	0	Year 1
37059090	Photographic plates and film, exposed & developed, nes	18	Year 5
37061010	Cinematographic film, exposed & developed, width≥35mm, whether or not incorporating soun	0	Year 1
37061090	Cinematographic film, exposed & developed, width≥35mm, whether or not incorporating soun	5	Year 10
37069010	Cinematographic film, exposed & developed, width<35mm, for educational use only, whether	0	Year 1
37069090	Cinematographic film, exposed & developed, width<35mm, whether or not incorporating soun	4	Year 1
37071000	Sensitizing emulsions for photographic uses	8	Year 1
37079010	Chemical preparations, unmixed products for photographic uses (put up for retail sale in a forr	16	Year 10
37079020	Chemical preparations, unmixed products for photographic uses (put up for retail sale in a forr	10	Year 10
37079090	Chemical preparations, unmixed products for photographic uses (put up for retail sale in a forr	8	Year 10
38011000	Artificial graphite	6,5	Year 1
38012000	Colloidal graphite or semi-colloidal graphite	6,5	Year 1
38013000	Carbonaceous pastes for electrodes & similar pastes for furnace linings	6,5	Year 1
38019000	Preparations based on graphite or other carbon in the form of pastes, blocks, plates or other s	6,5	Year 1

china_s_final_offer

38021000	Activated carbon	6,5	Year 1
38029000	Activated natural mineral products; animal black (incl. spent animal black)	10	Year 10
38030000	Tall oil, whether or not refined	6,5	Year 1
38040000	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or	6,5	Year 1
38051000	Gum, wood or sulphate turpentine oils produced by the distillation or other treatment of conife	6,5	Year 1
38052000	Pine oil containing alpha- terpineol as the main constituent	6,5	Year 10
38059000	Crude dipentene; sulphite turpentine & other crude paracymene; other terpenic oils produced	6,5	Year 1
38061010	Rosin	10	Year 2
38061020	Resin acids	10	Year 2
38062010	Salts of rosin & of resin acids	6,5	Year 1
38062090	Salts of derivatives of rosin or resin acids, other than salts of rosin adducts	6,5	Year 1
38063000	Ester gums	6,5	Year 1
38069000	Derivatives of rosin & resin acids; rosin spirit & oils; run gums	6,5	Year 1
38070000	Wood tar; wood tar oils; wood creosote; wood naphtha ; vegetable pitch; brewers` pitch & sim	6,5	Year 1
38081011	Mosquito-repellent, put up for retail sale	10	Year 10
38081019	Insecticides, put up for retail sale, excl. mosquito-repellent	10	Year 10
38081090	Insecticides, not put up for retail sale	6	Year 10
38082010	Fungicides, put up for retail sale	9	Year 10
38082090	Fungicides, not put up for retail sale	6	Year 10
38083011	Herbicides, put up for retail sale	9	Year 10
38083019	Herbicides, not put up for retail sale	5	Year 10
38083091	Anti-sprouting products and plant growth regulators, put up for retail sale	9	Year 10
38083099	Anti-sprouting products and plant growth regulators, not put up for retail sale	6	Year 10
38084000	Disinfectants	9	Year 10
38089010	Rodenticides, put up for retail sale	9	Year 10
38089090	Rodenticides, not put up for retail sale	9	Year 10
38091000	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other produc	10	Year 2
38099100	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other produc	6,5	Year 1
38099200	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other produc	6,5	Year 10
38099300	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other produc	6,5	Year 10
38101000	Pickling preparations for metal surfaces; soldering, brazing or welding powders & pastes cons	6,5	Year 10
38109000	Fluxes and other auxiliary preparations for soldering, brazing or welding; preparations of a kin	6,5	Year 1
38111100	Anti-knock preparations based on lead compounds , for mineral oils or other liquids used for t	6,5	Year 1
38111900	Anti-knock preparations (excl. based on lead compounds) , for mineral oils or other liquids us	6,5	Year 1
38112100	Additives for lubricating oils containing petroleum oils or oils obtained from bituminous minera	6,5	Year 10
38112900	Additives for lubricating oils, not containing petroleum oils or oils obtained from bituminous mi	6,5	Year 1

china_s_final_offer

38119000	Oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations & other pre	6,5	Year 1
38121000	Prepared rubber accelerators	6	Year 1
38122000	Compound plasticizers for rubber or plastics	6,5	Year 10
38123010	Rubber antioxidants	6	Year 10
38123090	Anti- oxidisng preparations & compound stabilizers for rubber or plastic, nes	6,5	Year 10
38130010	Preparations and charges for fire-extinguishers	6,5	Year 1
38130020	Charged fire-extinguishing grenades	10	Year 2
38140000	Organic composite solvents & thinners, nes; prepared paint or varnish removers	10	Year 10
38151100	Supported catalysts with nickel or its compounds as the active substances	6,5	Year 10
38151200	Supported catalysts with precious metal or its compounds as the active substances	6,5	Year 1
38151900	Supported catalysts, nes	6,5	Year 10
38159000	Reaction initiators, reaction accelerators, nes	6,5	Year 10
38160000	Refractory cements, mortars, concretes & similar compositions, other than products of headin	6,5	Year 10
38170000	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.0	6,5	Year 1
38180011	Monocrystalline silicon, in the form of discs ,wafers or similar forms, 7.5cm≤diameter≤15.24cm	0	Year 1
38180019	Monocrystalline silicon, in the form of discs , wafers or similar forms, diameter > 15.24cm,	0	Year 1
38180090	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms, e	0	Year 1
38190000	Hydraulic brake fluids & other prepared liquids for hydraulic transmission, not containing or co	6,5	Year 1
38200000	Anti-freezing preparations & prepared deicing fluids	10	Year 2
38210000	Prepared culture media for development of micro-organisms	3	Year 1
38220010	Diagnostic or laboratory reagents on a backing, other than those of heading 30.02or 30.06	4	Year 10
38220090	Prepared diagnostic or laboratory reagents, whether or not on a backing, other than those of f	5	Year 10
38231100	Industrial stearic acid	16	Year 10
38231200	Industrial oleic acid	16	Year 5
38231300	Industrial tall oil fatty acids	16	Year 5
38231900	Other industrial monocarboxylic fatty acids; acid oils from refining	16	Year 5
38237000	Industrial fatty alcohols	13	Year 5
38241000	Prepared binders for foundry moulds or cores	6,5	Year 1
38242010	Cabaltous naphthenate	6,5	Year 1
38242090	Naphthenic acids, their water-insoluble salts and their esters, excl. abaltous naphthenate	6,5	Year 1
38243000	Non-agglomerated metal carbides mixed together or with metallic binders	6,5	Year 1
38244000	Prepared additives for cements, mortars or concretes	6,5	Year 10
38245000	Non-refractory mortars & concretes	6,5	Year 10
38246000	Sorbitol, excl. that of 2905.44	14	Year 5
38247100	Mixtures containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine	6,5	Year 1
38247900	Other mixtures containing perhalogenated derivatives of acyclic hydrocarbns containing two o	6,5	Year 1

china_s_final_offer

38249010	Fusel oils	6,5	Year 10
38249020	Ink-removers, stencil correctors and the like	9	Year 10
38249030	Carburetant	6,5	Year 10
38249040	Polymethane Polyphenyl Isocyanate (Polymeric MDI or Crude MDI)	6,5	Year 10
38249090	Chemical products and preparations of the chemical or allied industries, nes	6,5	Year 10
38251000	Municipal waste	6,5	Year 1
38252000	Sewage sludge	6,5	Year 1
38253000	Clinical waste	6,5	Year 1
38254100	Wasted organic halogenated solvents	6,5	Year 1
38254900	Waste organic solvents, nes	6,5	Year 1
38255000	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	10	Year 2
38256100	Other wastes from chemical or allied industries mainly containing organic constituents, nes	6,5	Year 10
38256900	Other wastes from chemical or allied industries, nes	6,5	Year 1
38259000	Residual products of the chemical or allied industries, nes	6,5	Year 1
39011000	Polyethylene having a specific gravity<0.94, in primary forms	10,3	Year 10
39012000	Polyethylene having a specific gravity≥0.94, in primary forms	10,3	Year 10
39013000	Ethylene-vinyl acetate copolymers, in primary forms	6,5	Year 10
39019010	Ethylene-propylene copolymers, in primary forms, monomer of ethylene by weight more than	6,5	Year 1
39019020	Linearity low desity polyethylene,in primary forms, monomer of ethylene by weight more than	6,5	Year 1
39019090	Polymers of ethylene, in primary forms, nes	6,5	Year 1
39021000	Polypropylene, in primary forms	9,7	Year 10
39022000	Polyisobutylene, in primary forms	9,7	Year 2
39023010	Ethylene-propylene copolymers, in primary forms, monomer of propylene by weight more than	9,7	Year 10
39023090	Propylene copolymers, in primary forms, nes	9,7	Year 10
39029000	Polymers of propylene or other olefins, in primary forms, nes	9,7	Year 2
39031100	Expansible polystyrene, in primary forms	9,7	Year 10
39031900	Polystyrene (excl. expansible), in primary forms	9,7	Year 2
39032000	Styrene-acrylonitrile (SAN) copolymers, in primary forms	12	Year 5
39033000	Acrylonitrile-butadiene-styrene (ABS) copolymers, in primary forms	9,7	Year 2
39039000	Polymers of styrene, in primary forms, nes	9,7	Year 10
39041000	Polyvinyl chloride, not mixed with other substances, in primry forms	9,7	Year 10
39042100	Non-plasticized polyvinyl chloride mixed, in primary forms	9,7	Year 2
39042200	Plasticized polyvinyl chloride mixed, in primary forms	9,7	Year 10
39043000	Vinyl chloride-vinyl acetate copolymers, in primary forms	9	Year 2
39044000	Vinyl chloride copolymers, nes, in primary forms	12	Year 5
39045000	Vinylidene chloride polymers, in primary forms	9,7	Year 2

china_s_final_offer

39046100	Polytetrafluoroethylene, in primary forms	10	Year 2
39046900	Fluoro-polymers (excl. polytetrafluoroethylene), in primary forms	6,5	Year 1
39049000	Polymers of halogenated olefins, in primary forms, nes	10	Year 2
39051200	Polyvinyl acetate, in aqueous dispersion	10	Year 10
39051900	Polyvinyl acetate, in other primary forms, nes	10	Year 2
39052100	Vinyl acetate copolymers, in aqueous dispersion	10	Year 2
39052900	Vinyl acetate copolymers, in other primary forms, nes	10	Year 2
39053000	Polyvinyl alcohols, in primary forms, whether or not containing unhydrolyzed acetate groups	14	Year 2
39059100	Copolymers of Vinyl/vinyl esters, nes, in primary forms	10	Year 2
39059900	Vinyl/vinyl esters polymers, nes, in primary forms	10	Year 10
39061000	Polymethyl methacrylate, in primary forms	6,5	Year 1
39069000	Acrylic polymers, in primary forms, nes	6,5	Year 10
39071010	Polyoxymethylene in primary forms	9,7	Year 2
39071090	Polyacetals, in primary forms, nes	9,7	Year 2
39072000	Polyethers, in primary forms, nes	9,7	Year 2
39073000	Epoxide resins, in primary forms	9,7	Year 10
39074000	Polycarbonates, in primary forms	6,5	Year 1
39075000	Alkyd resins, in primary forms	10	Year 10
39076011	Polyethylene terephthalate in slices or chips, high viscosity	9,7	Year 2
39076019	Polyethylene terephthalate in slices or chips, nes	9,7	Year 2
39076090	Polyethylene terephthalate, nes, in primary forms	6,5	Year 1
39079100	Unsaturated polyesters, in primary forms, nes	9,7	Year 10
39079900	Polyesters, in primary forms, nes	6,5	Year 10
39081011	Polyamides in the form of slices or chips of polyamide-6,6	9,7	Year 2
39081019	Other Polyamides in the form of slices or chips	9,7	Year 2
39081090	Primary polyamide -6, -11, -12, -6,6, -6,9, -6,10 or -6,12, nes	6,5	Year 1
39089000	Polyamides, in primary forms, nes	10	Year 2
39091000	Urea resins; thiourea resins, in primary forms	6,5	Year 10
39092000	Melamine resins, in primary forms	6,5	Year 1
39093000	Amino resins, in primary forms, nes	6,5	Year 10
39094000	Phenolic resins, in primary forms	6,5	Year 10
39095000	Polyurethanes, in primary forms	9,7	Year 10
39100000	Silicones in primary forms	6,5	Year 1
39111000	Petroleum resins, coumarone, indene or coumarone-indene resins & polyterpenes in primary	6,5	Year 1
39119000	Polysulphides, polysulphones & other products specified in note 3 of chapter 39, nes, in primary	6,5	Year 1
39121100	Non-plasticized cellulose acetates, in primary forms	6,5	Year 1

china_s_final_offer

39121200	Plasticized cellulose acetates, in primary forms	6,5	Year 1
39122000	Cellulose nitrates (incl. collodions), in primary forms	6,5	Year 1
39123100	Carboxymethylcellulose & its salts, in primary forms	6,5	Year 1
39123900	Other cellulose ethers, in primary forms, nes	6,5	Year 10
39129000	Cellulose & its chemical derivatives, in primary forms, nes	6,5	Year 1
39131000	Alginic acid, its salts & esters, in primary forms	10	Year 10
39139000	Natural & modified natural polymers, in primary forms	6,5	Year 1
39140000	Ion-exchangers based on polymers of 39.01 to 39.13, in primary forms	6,5	Year 1
39151000	Waste, parings & scrap, of polymers of ethylene	9,7	Year 10
39152000	Waste, parings & scrap, of polymers of styrene	9,7	Year 10
39153000	Waste, parings & scrap, of polymers of vinyl chloride	9,7	Year 2
39159010	Waste parings and scrap of pdyethylene glycol tevephthalate	9,7	Year 10
39159090	Waste parings and scrap of other plastics	9,7	Year 10
39161000	Monofilament > 1mm, rods, sticks & profile shapes, of polymers of ethylene ,whether or not su	10	Year 10
39162000	Monofilament > 1mm, rods, sticks & profile shapes, of polymers of vinyl chloride, whether or n	10	Year 10
39169010	Monofilament > 1mm, rods, sticks & profile shapes, of polyamides, whether or not surface wor	10	Year 2
39169090	Monofilament > 1mm, rods ,sticks & profile shapes, of other plastics, whether or not surface w	10	Year 2
39171000	Artificial guts of hardened proteins or cellulosic materials	10	Year 10
39172100	Tubes, pipes & hoses, rigid, of polymers of ethylene	10	Year 10
39172200	Tubes, pipes & hoses, rigid, of polymers of propylene	10	Year 2
39172300	Tubes, pipes & hoses, rigid, of polymers of vinyl chloride	10	Year 10
39172900	Tubes, pipes & hoses, rigid, of other plastics, nes	10	Year 2
39173100	Flexible tubes, pipes & hoses, with a burst pressure≥27.6MPa	10	Year 10
39173200	Tubes, pipes & hoses, not reinforced or otherwise combined with other materials, without fittin	6,5	Year 10
39173300	Tubes, pipes & hoses, not reinforced or otherwise combined with other materials, with fittings	6,5	Year 10
39173900	Tubes, pipes & hoses of plastics, nes	9,7	Year 10
39174000	Fittings for tubes, pipes & hoses, of plastic	10	Year 10
39181010	Wall/ceiling coverings of PVC, width ≥45cm	10	Year 10
39181090	Floor coverings of PVC	10	Year 10
39189010	Wall or ceiling coverings of other plastics, width ≥45cm	10	Year 2
39189090	Floor coverings of other plastics	10	Year 2
39191010	Self-adhesive tape, plates, strip, sheet , film , foil & other flat shapes, in rolls, width ≤20cm,bas	6,5	Year 10
39191091	Encapsulant reflective film, in rolls, width ≤20cm	6,5	Year 10
39191099	Self-adhesive tape, plates, strip, sheet , film , foil & other flat shapes, of plastics, in rolls, width	6,5	Year 10
39199010	Encapsulant reflective film	6,5	Year 10
39199090	Self-adhesive plates, tape, strip, sheet, film, foil & other flat shapes of plastics, nes	6,5	Year 10

china_s_final_offer

39201010	battery separator, of polymers of ethylene	6,5	Year 10
39201090	Plate/foil/strip/sheet/film of polymers of ethylene, not reinforced, laminated, supported or similar	6,5	Year 10
39202010	battery separator, of polymers of propylene	6,5	Year 10
39202090	Plate/foil/strip/sheet/film of polymers of propylene, not reinforced, laminated, supported or similar	6,5	Year 10
39203000	Plate/foil/strip/sheet/film of polymers of styrene, not reinforced, laminated, supported or similar	6,5	Year 10
39204300	Plate/foil/strip/sheet/film of PVC, not reinforced, laminated, supported or similarly combined with	9,7	Year 2
39204900	Plate/foil/strip/sheet/film of PVC, not reinforced, laminated, supported or similarly combined with	9	Year 10
39205100	Plate/foil/strip/sheet/film of polymethyl methacrylate, not reinforced, laminated, supported or similar	6,5	Year 1
39205900	Plate/foil/strip/sheet/film of other acrylic polymers, not reinforced, laminated, supported or similar	6,5	Year 1
39206100	Plate/foil/strip/sheet/film of polycarbonates, not reinforced, laminated, supported or similarly combined	6,5	Year 10
39206200	Plate/foil/strip/sheet/film of polyethylene terephthalate, not reinforced, laminated, supported or similar	6,5	Year 1
39206300	Plate/foil/strip/sheet/film of unsaturated polyesters, not reinforced, laminated, supported or similar	10	Year 2
39206900	Plate/foil/strip/sheet/film of other polyesters, not reinforced, laminated, supported or similarly combined	10	Year 10
39207100	Plate/foil/strip/sheet/film of regenerated cellulose, not reinforced, laminated, supported or similar	6,5	Year 1
39207200	Plate/foil/strip/sheet/film of vulcanised fibre, not reinforced, laminated, supported or similarly combined	10	Year 2
39207300	Plate/foil/strip/sheet/film of cellulose acetate, not reinforced, laminated, supported or similarly combined	6,5	Year 1
39207900	Plate/foil/strip/sheet/film of other cellulose derivatives, not reinforced, laminated, supported or similar	10	Year 2
39209100	Plate/foil/strip/sheet/film of polyvinyl butyral, not reinforced, laminated, supported or similarly combined	6,5	Year 1
39209200	Plate/foil/strip/sheet/film of polyamides, not reinforced, laminated, supported or similarly combined	10	Year 2
39209300	Plate/foil/strip/sheet/film of amino-resins, not reinforced, laminated, supported or similarly combined	6,5	Year 1
39209400	Plate/foil/strip of phenolic resins, not reinforced, laminated, supported or similarly combined with	10	Year 2
39209910	Plate/foil/strip/sheet/film of polytetrafluoroethylene, not reinforced, laminated, supported or similar	6,5	Year 1
39209990	Plate/foil/strip/sheet/film of other plastics, not reinforced, laminated, supported or similarly combined	6,5	Year 1
39211100	Cellular plates, strips, sheet, film of polymers of styrene	10	Year 2
39211210	Cellular plates, strips, sheet, film of PVC combined with textile fabrics	9	Year 10
39211290	Cellular plates, strips, sheet, film of PVC, nes	6,5	Year 10
39211310	Cellular plates, strips, sheet, film of polyurethanes with textile fabrics	9	Year 10
39211390	Cellular plates, strips, sheet, film of polyurethanes, nes	6,5	Year 10
39211400	Cellular plates, strips, sheet, film of regenerated cellulose	10	Year 2
39211910	Cellular plates, strips, sheet, film of other plastics with textile fabrics	9	Year 2
39211990	Cellular plates, strips, sheet, film of plastics, nes	6,5	Year 1
39219020	Plates, Sheets of polyethylene with glass fibres	6,5	Year 10
39219030	Plates, Sheets, coils of polyisobutylene with man-made felt	6,5	Year 10
39219090	Other plates, strips, sheet, film of plastics, nes	6,5	Year 10
39221000	Baths, shower-baths & wash-basins, of plastics	10	Year 2
39222000	Lavatory seats & covers of plastics	10	Year 10

china_s_final_offer

39229000	Bidets, lavatory pans & other sanitary ware of plastics, nes	10	Year 10
39231000	Boxes, cases, crates & similar articles of plastics	10	Year 10
39232100	Sacks & bags (incl. cones) of polymers of ethylene	10	Year 10
39232900	Sacks & bags (incl. cones) of other plastics (excl. ethylene)	10	Year 10
39233000	Carboys, bottles, flasks & similar articles of plastics	8,4	Year 10
39234000	Spools, cops, bobbins & similar supports of plastics	10	Year 2
39235000	Stoppers, lids, caps & other closures of plastics	10	Year 10
39239000	Articles for conveyance or packing of goods, of plastics, nes	10	Year 10
39241000	Tableware & kitchenware of plastics	10	Year 10
39249000	Household & toilet articles of plastics, nes	10	Year 10
39251000	Reservoirs, tanks ,vats & similar containers, capacity > 300 L, of plastics	10	Year 10
39252000	Doors, windows & their frames & thresholds for doors, of plastics	10	Year 10
39253000	Shutters, blinds & similar articles & parts thereof, of plastics	10	Year 2
39259000	Builders' ware of plastics, nes	10	Year 10
39261000	Office or school supplies of plastics	10	Year 10
39262000	Articles of apparel & clothing accessories of plastics	10	Year 10
39263000	Fittings for furniture, coachwork or the like of plastics	10	Year 10
39264000	Statuettes & other ornamental articles of plastics	10	Year 2
39269010	Machine or instruments parts of plastics	10	Year 10
39269090	Articles of plastics, nes	10	Year 10
40011000	Natural rubber latex, in primary forms or in plates, sheets or strip	20	Year 5
40012100	Smoked sheets of natural rubber	20	Year 5
40012200	Technically specified natural rubber, in primary forms or in plates, sheets or strip	20	Year 2
40012900	Natural rubber, in primary forms or in plates, sheets or strip, nes	20	Year 5
40013000	Balata, gutta-percha, guayule, chicle & similar gums, in primary forms or in plates, sheets or s	20	Year 5
40021110	Latex of carboxylated styrene-butadiene rubber (XSBR)	7,5	Year 1
40021190	Latex of styrene-butadiene or carboxylated styrene-buta	7,5	Year 1
40021911	SBR, not worked, in primary forms	7,5	Year 1
40021912	SBR, oil-filled, in primary forms	7,5	Year 1
40021913	SBR, thermo-plasticated, in primary forms	7,5	Year 1
40021914	SBR, oil-filled and thermo-plasticated, in primary forms	7,5	Year 1
40021919	Styrene-butadiene/carboxylated styrene-butadiene rubber, nes in primary forms	7,5	Year 1
40021990	Styrene-butadiene/carboxylated styrene-butadiene rubber, plate/strip	7,5	Year 1
40022010	Butadiene rubber, in primary forms	7,5	Year 1
40022090	Butadiene rubber, in plates, sheets or strips	7,5	Year 1
40023110	Isobutene-isoprene rubber, in primary forms	6	Year 1

china_s_final_offer

40023190	Isobutene-isoprene rubber, in plates, sheets or strips	7,5	Year 1
40023910	Halo-isobutene-isoprene rubber, in primary forms	7,5	Year 1
40023990	Halo-isobutene-isoprene rubber, in plates, sheets or strips	7,5	Year 1
40024100	Latex of chloroprene (chlorobutadiene) rubber	7,5	Year 1
40024910	Chloroprene rubber, in primary forms	7,5	Year 1
40024990	Chloroprene rubber, in plates, sheets or strips	7,5	Year 1
40025100	Latex of acrylonitrile-butadiene rubber	7,5	Year 1
40025910	Acrylonitrile-butadiene rubber, in primary forms	7,5	Year 1
40025990	Acrylonitrile-butadiene rubber, in plates, sheets or strips	7,5	Year 1
40026010	Isoprene rubber, in primary forms	3	Year 1
40026090	Isoprene rubber, in plates, sheets or strips	5	Year 1
40027010	Ethylene-propylene-non-conjugated diene rubber, in primary forms	7,5	Year 1
40027090	Ethylene-propylene-non-conjugated diene rubber, plates or strips	7,5	Year 1
40028000	Mixtures of any prod. of 40.01 with any prod. of 40.02	7,5	Year 1
40029100	Latex of synthetic rubber, nes	7,5	Year 1
40029911	Synthetic rubber, in primary forms, nes	7,5	Year 1
40029919	Synthetic rubber, in plates, sheets or strips, nes	7,5	Year 1
40029990	Factices derived from oils	4	Year 1
40030000	Reclaimed rubber in primary forms or in plates, sheets or strip	8	Year 1
40040000	Waste, parings & scrap of rubber (excl. hard rubber) & powders & granules obtained therefor	8	Year 1
40051000	Rubber compounded with carbon black or silica, unvulcanized	8	Year 1
40052000	Rubber solutions; dispersions, unvulcanized, nes	8	Year 1
40059100	Plates, sheets & strip of unvulcanized, compounded rubber, nes	8	Year 1
40059900	Compounded rubber, unvulcanized, in primary forms	8	Year 1
40061000	Camel-back strips for retreading rubber tyres	8	Year 1
40069010	Forms of unvulcanized rubber, nes	8	Year 1
40069020	Other articles of unvulcanized rubber, nes	14	Year 5
40070000	Vulcanized rubber thread & cord	14	Year 5
40081100	Plates, sheets & strip of cellular vulcanized rubber	8	Year 1
40081900	Rods & profile shapes of cellular vulcanized rubber, nes	8	Year 1
40082100	Plates, sheets & strip of non-cellular, vulcanized rubber (excl. hard)	8	Year 1
40082900	Rods & profile shapes of non-cellular, vulcanized rubber (excl. hard)	8	Year 1
40091100	Tubes, pipes, hoses of vulcanized rubber, not reinforced or otherwise combined with other ma	10,5	Year 2
40091200	Tubes, pipes, hoses of vulcanized rubber, not reinforced or otherwise combined with other ma	10	Year 2
40092100	Tubes, pipes, hoses of vulcanized rubber, reinforced or otherwise combined only with metal, v	10,5	Year 10
40092200	Tubes, pipes, hoses of vulcanized rubber, reinforced or otherwise combined only with metal, v	10	Year 2

china_s_final_offer

40093100	Tubes, pipes, hoses of vulcanized rubber, reinforced or otherwise combined only with textile n	10,5	Year 10
40093200	Tubes, pipes, hoses of vulcanized rubber, reinforced or otherwise combined only with textile n	10	Year 2
40094100	Tubes, pipes, hoses of vulcanized rubber, reinforced or otherwise combined with other materi	10,5	Year 10
40094200	Tubes, pipes, hoses of vulcanized rubber, reinforced or otherwise combined with other materi	10	Year 10
40101100	Conveyor belts or beltings of vulcanized rubber, reinforced with metal	10	Year 10
40101200	Conveyor belts or beltings of vulcanized rubber, reinforced with textiles	10	Year 10
40101300	Conveyor belts or beltings of vulcanized rubber, reinforced with plastics	10	Year 2
40101900	Conveyor belts or beltings of vulcanized rubber, nes	10	Year 10
40103100	Endless transmission belts of trapezoidal cross-section (V- belts), V-ribbed, of an outside ci	8	Year 1
40103200	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an	8	Year 1
40103300	Endless transmission belts of trapezoidal cross-section (V- belts), V-ribbed, of an outside ci	8	Year 1
40103400	Endless transmission belts of trapezoidal cross-section (V- belts), other than V-ribbed, of ar	8	Year 1
40103500	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 1	10	Year 2
40103600	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding	10	Year 2
40103900	Transmission belts/belting of vulcanized rubber, nes	8	Year 1
40111000	New pneumatic tyres, of rubber of a kind used on motor cars	10	Year 10
40112000	New pneumatic tyres, of rubber of a kind used on buses or lorries	10	Year 10
40113000	New pneumatic tyres, of rubber for aircraft	1	Year 1
40114000	New pneumatic tyres, of rubber of a kind used on motorcycles	15	Year 5
40115000	New pneumatic tyres, of rubber of a kind used on bicycles	20	Year 5
40116100	New pneumatic tyres, of rubber, nes, of herring-bone or similar tread, of a kind used on agricu	17,5	Year 2
40116200	New pneumatic tyres, of rubber, nes, of herring-bone or similar tread, of a kind used on consti	17,5	Year 10
40116300	New pneumatic tyres, of rubber, nes, of herring-bone or similar tread, of a kind used on consti	17,5	Year 10
40116900	New pneumatic tyres, of rubber, of herring-bone or similar tread, nes	17,5	Year 10
40119200	New pneumatic tyres, of rubber, nes, (excl.of herring-bone or similar tread), of a kind used on	25	Year 5
40119300	New pneumatic tyres, of rubber, nes, (excl.of herring-bone or similar tread), of a kind used on	25	Year 5
40119400	New pneumatic tyres, of rubber, nes, (excl.of herring-bone or similar tread), of a kind used on	25	Year 10
40119900	New pneumatic tyres, of rubber, nes (excl. of herring-bone, tread)	25	Year 10
40121100	Retreaded tyres of rubber, of a kind used on motor cars (including station wagons and racing	20	Year 5
40121200	Retreaded tyres of rubber, of a kind used on buses or lorries	20	Year 5
40121300	Retreaded tyres of rubber, of a kind used on aircraft	20	Year 5
40121900	Retreaded tyres of rubber, nes	20	Year 5
40122010	Used pneumatic tyres of rubber used on automobiles	25	Year 5
40122090	Used pneumatic tyres of rubber other than used on automobiles	25	Year 5
40129010	Solid/cushion rubber tyres, etc, used on aircraft	3	Year 1
40129020	Solid/cushion rubber tyres, etc, used on automobiles	22	Year 2

china_s_final_offer

40129090	Solid/cushion rubber tyres, etc, nes	22	Year 2
40131000	Inner tubes, of rubber of a kind used on motor cars, buses or lorries	15	Year 2
40132000	Inner tubes, of rubber of a kind used on bicycles	15	Year 5
40139010	Inner tubes, of rubber, used on aircraft	3	Year 1
40139090	Inner tubes, of rubber, nes	15	Year 5
40141000	Sheath contraceptives	0	Year 1
40149000	Hygienic or pharmaceutical articles of vulcanized rubber, nes	17,5	Year 5
40151100	Surgical gloves	8	Year 1
40151900	Gloves of vulcanized rubber (excl. surgical gloves)	18	Year 2
40159010	Vulcanized rubber apparel & clothing accessories, for medical use	8	Year 1
40159090	Vulcanized rubber apparel & clothing accessories, nes	15	Year 5
40161010	Machine parts/components of vulcanized cellular rubber	8	Year 1
40161090	Articles of vulcanized cellular rubber, nes	15	Year 2
40169100	Floor coverings & mats of vulcanized rubber	18	Year 10
40169200	Erasers of vulcanized rubber	18	Year 5
40169310	Gaskets, washers/seals of vulcanized rubber for machines	8	Year 1
40169390	Gaskets, washers & other seals of vulcanized rubber, other than for machines nes	15	Year 2
40169400	Boat or dock fenders, of vulcanized rubber	18	Year 5
40169500	Inflatable articles, of vulcanized rubber, nes	18	Year 5
40169910	Parts or components of vulcanized rubber for machine, nes	8	Year 1
40169990	Articles of vulcanized rubber, nes	10	Year 10
40170010	Hard rubber in all forms; waste and scrap	8	Year 1
40170020	Articles of hard rubber	15	Year 5
41012011	Whole hides and skins of bovine animals, of a weight per skin not exceeding 8kg when simply	8	Year 1
41012019	Whole hides and skins of bovine animals, of a weight per skin not exceeding 8kg when simply	5	Year 1
41012020	Whole hides and skins of equine animals, of a weight per skin not exceeding 8kg when simply	5	Year 1
41015011	Whole hides and skins of bovine animals, of a weight exceeding 16 kg, not tanned, parchmen	8,4	Year 2
41015019	Whole hides and skins of bovine animals, of a weight exceeding 16 kg, not tanned, parchmen	5	Year 1
41015020	Whole hides and skins of equine animals, of a weight exceeding 16 kg, not tanned, parchmen	5	Year 1
41019011	Butts, bends and bellies and the other hides and skins of bovine animals, not tanned, parchm	8,4	Year 2
41019019	Butts, bends and bellies and the other hides and skins of bovine animals, not tanned, parchm	5	Year 1
41019020	Butts, bends and bellies and the other hides and skins of equine animals, not tanned, parchm	5	Year 1
41021000	Raw skins of sheep or lambs	7	Year 10
41022110	Raw skins of sheep or lambs, pickled, but not tanned, parchment-dressed or further prepared,	14	Year 2
41022190	Raw skins of sheep or lambs, pickled, but not tanned, parchment-dressed or further prepared,	9	Year 2
41022910	Raw skins of sheep or lambs, fresh, or salted, dried, limed or otherwise preserved (excl. pickle	14	Year 5

china_s_final_offer

41022990	Raw skins of sheep or lambs, fresh, or salted, dried, limed or otherwise preserved, without wool	7	Year 1
41031011	Slabs of goats, fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, per	14	Year 5
41031019	Slabs of goats, fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, p	9	Year 2
41031091	Hides and skins of goats or kids, nes, fresh, or salted, dried, limed, pickled or otherwise prese	14	Year 5
41031099	Hides and skins of goats or kids, nes, fresh, or salted, dried, limed, pickled or otherwise prese	9	Year 2
41032000	Hides and skins of reptiles, fresh, or salted, dried, limed, pickled or otherwise preserved, but n	9	Year 2
41033000	Hides and skins of swine, fresh, or salted, dried, limed, pickled or otherwise preserved, but no	9	Year 2
41039000	Raw hides and skins, nes, fresh, or salted, dried, limed, pickled or otherwise preserved, but no	9	Year 2
41041111	Chrome-tanned bovine leather (wet blue skin leather), full grains, unsplit, or grain splits, not fu	7	Year 1
41041119	Bovine leather, wet state other than wet-blue, full grains, unsplit, or grain splits, not further pre	8	Year 1
41041120	Equine leather, wet state, full grains, unsplit, or grain splits, not further prepared	5	Year 1
41041911	Wet blue bovine leather, not further prepared, nes	7	Year 1
41041919	Bovine leather, wet state other than wet-blue, nes, not further prepared	7	Year 1
41041920	Equine leather, wet state, not further prepared, nes	7	Year 1
41044100	Bovine or equine leather, without hair on, dry state(crust), full grains, unsplit, or grain splits, no	5	Year 1
41044910	Bovine or equine leather, without hair on, dry state(crust) , not further prepared, for machinery	5	Year 1
41044990	Bovine or equine leather, without hair on, dry state(crust) , not further prepared, nes	7	Year 1
41051010	Wet-blue sheep or lamb skin leather, without wool on, but not further prepared, whether or not	14	Year 5
41051090	Sheep or lamb skin leather, in the wet state other than wet-blue, without wool on, but not furth	10	Year 2
41053000	Sheep or lamb skin leather, in the dry state(crust), without wool on, but not further prepared, v	8	Year 1
41062100	Goat or kid skin leather, in the wet state(incl. wet-blue), without hair on, but not further prepare	14	Year 5
41062200	Goat or kid skin leather, in the dry state(crust), without hair on, but not further prepared, wheth	14	Year 5
41063110	Wet-blue swine leather, without hair on, but not further prepared, whether or not split	14	Year 5
41063190	Swine leather, wet state other than wet-blue, without hair on, but not further prepared, whethe	14	Year 5
41063200	Swine leather, dry state(crust), without hair on, but not further prepared, whether or not split	14	Year 5
41064000	Leather of reptiles, tanned or crust, without hair on, but not further prepared, whether or not sp	14	Year 5
41069100	Leather of animals nes, in the wet state(incl. wet-blue),without hair on, but not further prepare	14	Year 5
41069200	Leather of animals nes, in the dry state(crust), without hair on, but not further prepared, wheth	14	Year 2
41071110	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bov	8	Year 1
41071120	Leather further prepared after tanning or crusting, including parchment-dressed leather, of equ	5	Year 1
41071210	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bov	8	Year 1
41071220	Leather further prepared after tanning or crusting, including parchment-dressed leather, of equ	5	Year 1
41071910	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bov	5	Year 1
41071990	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bov	7	Year 1
41079100	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bov	5	Year 1
41079200	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bov	5	Year 1

china_s_final_offer

41079910	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bo	5	Year 1
41079990	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bo	7	Year 1
41120000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of she	8	Year 1
41131000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of go	14	Year 5
41132000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sw	14	Year 5
41133000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of rep	14	Year 5
41139000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of oth	14	Year 5
41141000	Chamois (incl. combination chamois) leather	14	Year 10
41142000	Patent leather and patent laminated leather; metallized leather	10	Year 10
41151000	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or	14	Year 5
41152000	Parings and other waste of leather or of composition leather, not suitable for the manufacture	14	Year 5
42010000	Saddlery and harness for any animal (incl. traces, leads, knees pads, muzzles, saddle cloths,	20	Year 5
42021110	Trunks and suitcases with outer surface of leather, of composition leather or of patent leather	15	Year 5
42021190	Vanity-cases, executive-cases, brief-cases, school satchels and similar containers nes, with o	10	Year 2
42021210	Trunks and suitcases with outer surface of plastics or textile materials	20	Year 2
42021290	Vanity-cases, executive-cases, brief-cases, school satchels and similar containers nes, with o	20	Year 2
42021900	Trunks, suitcases, vanity-cases, executive-cases, brief-cases, school satchels and similar cor	20	Year 5
42022100	Handbags, whether or not with shoulder strap, incl. those without handle, with outer surface o	10	Year 10
42022200	Handbags, whether or not with shoulder strap, incl. those without handle, with outer surface o	10	Year 10
42022900	Handbags, whether or not with shoulder strap, incl. those without handle, nes (for example, w	20	Year 5
42023100	Articles of a kind normally carried in the pocket or handbag, with outer surface of leather, of co	10	Year 2
42023200	Articles of a kind normally carried in the pocket or handbag, with outer surface of plastic sheet	20	Year 2
42023900	Articles of a kind normally carried in the pocket or handbag, nes (for example, with outer surfa	20	Year 5
42029100	Tool bags, cutlery cases and containers nes, with outer surface of leather, of composition leat	10	Year 2
42029200	Tool bags, cutlery cases and containers nes, with outer surface of plastic sheeting or of textile	10	Year 10
42029900	Tool bags, cutlery cases and containers nes, (for example, with outer surface of vulcanized fit	20	Year 5
42031000	Articles of apparel of leather, of leather or of composition leather	10	Year 10
42032100	Gloves, mittens and mitts, specially designed for use in sports, of leather or of composition lea	20	Year 5
42032910	Working gloves, of leather or of composition leather	20	Year 10
42032990	Gloves, mittens and mitts, nes, of leather or of composition leather	20	Year 10
42033010	Belts of lether or composition leather	10	Year 10
42033020	Bandoliers of lether or composition leather	10	Year 10
42034000	Clothing accessories, of leather or of composition leather, nes	20	Year 5
42040000	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliar	8	Year 1
42050010	Cover of seat of lether or composition leather	12	Year 5
42050090	Other articles of lether or composition leather	12	Year 5

china_s_final_offer

42061000	Catgut	20	Year 5
42069000	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons, nes	20	Year 5
43011000	Raw furskins of mink, whole, with or without head, tail or paws	15	Year 5
43013000	Raw furskins of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, l	20	Year 5
43016000	Raw furskins of fox, whole, with or without head, tail or paws	20	Year 5
43017000	Raw furskins of seal, whole, with or without head, tail or paws	20	Year 5
43018010	Raw furskins of rabbit or hare, whole, with or without head, tail or paws	20	Year 2
43018090	Raw furskins, nes, with or without head, tail or paws	20	Year 2
43019010	Weasel tails	20	Year 5
43019090	Heads, tails, paws & other pieces or cuttings, suitable for furriers' use, nes	20	Year 5
43021100	Tanned or dressed whole skins of mink, with or without head, tail or paws, not assembled	12	Year 5
43021300	Tanned or dressed whole skins of lamb, the following: Astrakhan, Broadtail, Caracul, Persian	20	Year 5
43021910	Tanned or dressed whole skins of grey squirrel, ermine, marten, fox, otter, marmot and lynx, v	10	Year 2
43021920	Tanned or dressed whole skins of rabbit or hare, with or without head, tail or paws, not assem	10	Year 2
43021990	Tanned or dressed whole skins, nes, with or without head, tail or paws, not assembled	10	Year 2
43022000	Tanned or dressed heads, tails, paws & other pieces or cuttings, not assembled	20	Year 5
43023010	Tanned or dressed whole skins and pieces or cutting thereof, of grey squirrel, ermine, marten,	20	Year 5
43023090	Tanned or dressed whole skins and pieces or cutting thereof, nes, assembled	20	Year 5
43031010	Articles of apparel of furskin	23	Year 10
43031020	Clothing accessories of furskin	18	Year 10
43039000	Articles of furskin, nes	18	Year 2
43040010	Artificial fur	18	Year 5
43040020	Articles of artificial fur	18	Year 5
44011000	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	0	Year 1
44012100	Coniferous wood in chips or particles	0	Year 1
44012200	Non-coniferous wood in chips or particles	0	Year 1
44013000	Sawdust, wood waste and scrap (whether or not agglomerated in logs, briquettes, pellets or s	0	Year 1
44020000	Wood charcoal (incl. shell or nut charcoal), whether or not agglomerated	10,5	Year 5
44031000	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, treated w	0	Year 1
44032010	Korean pine and Mongolian scotch pine wood in the rough, whether or not stripped of bark or	0	Year 1
44032020	White pine wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	0	Year 1
44032030	Radiata pine wood in the rough, whether or not stripped of bark or sapwood, or roughly squar	0	Year 1
44032040	larch wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl	0	Year 1
44032090	Other coniferous wood in the rough, whether or not stripped of bark or sapwood, or roughly sc	0	Year 1
44034100	Dark Red Meranti, Light Red Meranti and Meranti Bakau wood in the rough, whether or not st	0	Year 1
44034910	Teak wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl	0	Year 1

china_s_final_offer

44034920	Okoume wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, e	0	Year 1
44034930	Dipterocarpus spp. Keruing wood in the rough, whether or not stripped of bark or sapwood, or	0	Year 1
44034940	Kapur wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, exc	0	Year 1
44034950	Intsia wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, exc	0	Year 1
44034960	Koompassia ssp. Wood in the rough, whether or not stripped of bark or sapwood, or roughly s	0	Year 1
44034970	Anisopter wood in the rough, whether or not stripped of bark or sapwood, or roughly squared,	0	Year 1
44034990	Specified tropical wood in the rough, nes, whether or not stripped of bark or sapwood, or roug	0	Year 1
44039100	Oak (Quercus spp.) wood in the rough, whether or not stripped of bark or sapwood, or roughly	0	Year 1
44039200	Beech (Fagus spp.) wood in the rough, whether or not stripped of bark or sapwood, or roughly	0	Year 1
44039910	Nan mu (Phoebe) wood in the rough, whether or not stripped of bark or sapwood, or roughly s	0	Year 1
44039920	Camphor wood in the rough, whether or not stripped of bark or sapwood, or roughly squared,	0	Year 1
44039930	Rosewood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl.	0	Year 1
44039940	Kiri (Paulownia) wood in the rough, whether or not stripped of bark or sapwood, or roughly sq	0	Year 1
44039950	Ash wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excl.	0	Year 1
44039960	North American hard wood in the rough, whether or not stripped of bark or sapwood, or rough	0	Year 1
44039980	Other temperate non-coniferous not specified, wood in the rough, whether or not stripped of b	0	Year 1
44039990	Wood, nes, in the rough, whether or not stripped of bark or sapwood, or roughly squared, exc	0	Year 1
44041000	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wc	8	Year 10
44042000	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wc	8	Year 10
44050000	Wood wool; wood flour	8	Year 10
44061000	Railway or tramway sleepers (cross-ties) of wood, not impregnated	0	Year 1
44069000	Railway or tramway sleepers (cross-ties) of wood, impregnated	0	Year 1
44071010	Korean pine and Mogolian scotch pine	0	Year 1
44071020	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-j	0	Year 1
44071030	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-j	0	Year 1
44071040	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-j	0	Year 1
44071090	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-j	0	Year 1
44072400	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-j	0	Year 1
44072500	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-j	0	Year 1
44072600	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-j	0	Year 1
44072910	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-j	0	Year 1
44072920	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-j	0	Year 1
44072930	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-j	0	Year 1
44072990	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-j	0	Year 1
44079100	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-j	0	Year 1
44079200	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-j	0	Year 1

china_s_final_offer

44079910	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-j	0	Year 1
44079920	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-j	0	Year 1
44079930	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-j	0	Year 1
44079980	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-j	0	Year 1
44079990	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-j	0	Year 1
44081011	Coniferous wood veneer sheets, whether or not planed, sanded or finger-jointed, of a thicknes	8	Year 5
44081019	Coniferous wood veneer sheets, whether or not planed, sanded or finger-jointed, of a thicknes	4	Year 10
44081020	Coniferous wood sheets for plywood, whether or not planed, sanded or finger-jointed, of a thic	4	Year 10
44081090	Coniferous wood nes, sawn lengthwise, sliced or peeled, whether or not planed, sanded or fin	4	Year 10
44083111	Dark Red Meranti, Light Red Meranti and Meranti Bakau wood veneer sheets, whether or not	10	Year 2
44083119	Dark Red Meranti, Light Red Meranti and Meranti Bakau wood veneer sheets, whether or not	4	Year 1
44083120	Dark Red Meranti, Light Red Meranti and Meranti Bakau wood sheets for plywood, whether or	4	Year 1
44083190	Other Dark Red Meranti, Light Red Meranti and Meranti Bakau, sawn lengthwise, sliced or pe	4	Year 1
44083911	Specified tropical woods nes veneer sheets, whether or not planed, sanded or finger-jointed, c	10	Year 2
44083919	Specified tropical woods nes veneer sheets, whether or not planed, sanded or finger-jointed, c	4	Year 1
44083920	Specified tropical wood nes sheets for plywood, whether or not planed, sanded or finger-jointe	4	Year 1
44083990	Specified tropical wood nes, sawn lengthwise, sliced or peeled, whether or not planed, sanded	4	Year 1
44089011	Wood nes veneer sheets, whether or not planed, sanded or finger-jointed, of a thickness not e	4	Year 10
44089012	Wood nes veneer sheets, whether or not planed, sanded or finger-jointed, of a thickness not e	3	Year 5
44089019	Wood nes veneer sheets, whether or not planed, sanded or finger-jointed, of a thickness not e	3	Year 5
44089021	Wood sheets for plywood,whether or not planed, sanded or finger-jointed, of a thickness not e	3	Year 5
44089029	Wood sheets for plywood,whether or not planed, sanded or finger-jointed, of a thickness not e	3	Year 5
44089091	Wood,whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, of t	3	Year 5
44089099	Wood,whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm, of c	3	Year 5
44091010	Floor board stvips of Coniferous	7,5	Year 10
44091090	Other Coniferous wood (incl. Strips and friezes for parquet flooring, not assembled), continuou	7,5	Year 10
44092011	Floor board stvips of Bamboo	4	Year 10
44092019	Floor board stvips of other non-coniferous	4	Year 10
44092090	Other non-conifer wood, (incl. Strips and friezes for parquet flooring, not assembled), continu	4	Year 10
44102100	Oriented strand board and waferboard, of wood, unworked or not further worked than sanded	4	EX
44102900	Oriented strand board and waferboard, of wood, nes	4	EX
44103100	Particle board and similar board (other than oriented strand board and waferboard) of wood o	4	EX
44103200	Particle board and similar board (other than oriented strand board and waferboard) of wood, v	4	EX
44103300	article board and similar board (other than oriented strand board and waferboard) of wood, wh	4	EX
44103900	article board and similar board (other than oriented strand board and waferboard) of wood, wh	4	EX
44109000	Particle board and similar board of other ligneous materials	7,5	EX

china_s_final_offer

44111100	Fibreboard of wood or other ligneous materials, of a density exceeding 0.8g/cm3, whether or n	4	EX
44111900	Fibreboard of wood or other ligneous materials, of a density exceeding 0.8g/cm3, whether or n	7,5	EX
44112100	Fibreboard of wood or other ligneous materials, of a density exceeding 0.5g/cm3 but not exce	4	EX
44112900	Fibreboard of wood or other ligneous materials, of a density exceeding 0.5g/cm3 but not exce	4	Year 5
44113100	Fibreboard of wood or other ligneous materials, of a density exceeding 0.35g/cm3 but not exc	7,5	EX
44113900	Fibreboard of wood or other ligneous materials, of a density exceeding 0.35g/cm3 but not exc	7,5	EX
44119100	Fibreboard of wood or other ligneous materials, of a density not exceeding 0.35g/cm3, whethe	7,5	EX
44119900	Fibreboard of wood or other ligneous materials, of a density not exceeding 0.35g/cm3, whethe	4	EX
44121300	Plywood consisting solely of sheets of wood, each ply not exceeding 6mm thickness, with at le	12	Year 5
44121410	Plywood consisting solely of sheets of wood, each ply not exceeding 6mm thickness,with at le	4	EX
44121420	Other plywood consisting two or more sheets of bamboo, each ply not exceeding 6mm thickne	4	EX
44121490	Plywood consisting solely of sheets of wood, each ply not exceeding 6mm thickness,with at le	4	EX
44121900	Plywood consisting solely of sheets of wood, each ply not exceeding 6mm thickness, nes	4	Year 10
44122200	Plywood, veneered panels and similar laminated wood, with at least one outer ply of non-coni	10	EX
44122300	Plywood, veneered panels and similar laminated wood, with at least one outer ply of non-coni	10	Year 2
44122910	Plywood, veneered panels and similar laminated wood, with at least one outer ply of non-coni	10	Year 2
44122990	Other plywood, veneered panels and similar laminated wood,of non-coniferous	10	Year 5
44129200	Plywood, veneered panels and similar laminated wood, with at least one ply of tropical wood s	8	EX
44129300	Plywood, veneered panels and similar laminated wood, containing at least one layer of particl	10	EX
44129910	Plywood, veneered panels and similar laminated wood, with at least one outer ply of coniferou	4	Year 5
44129990	Other plywood, veneered panels and similar laminated wood,of coniferous	4	Year 5
44130000	Densified wood, in blocks, plates, strips or profile shapes	6	Year 10
44140000	Wooden frames for paintings, photographs, mirrors or similar objects	20	EX
44151000	Cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood	7,5	Year 10
44152000	Pallets, box pallets & other load boards of wood; pallet collars of wood	7,5	EX
44160000	Casks, barrels, vats, tubs, and other coopers' products and parts thereof, of wood, incl. staves	16	EX
44170000	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe la	16	EX
44181000	Windows, French-windows and their frames, of wood	4	EX
44182000	Doors and their frames and thresholds, of wood	4	Year 10
44183000	Parquet panels	4	Year 10
44184000	Shuttering for concrete constructional work, of wood	4	Year 1
44185000	Shingles and shakes, of wood	7,5	Year 1
44189000	Builders' joinery and carpentry of wood, nes, incl. cellular wood panels	4	Year 10
44190010	One-time chopsticks, of wood	0	Year 1
44190020	One-time chopsticks, of bamboos	0	Year 1
44190090	Tableware and kitchenware, of wood, nes	0	Year 1

china_s_final_offer

44201010	Wood or bamboo carvings	0	Year 1
44201020	Wooden fans	0	Year 1
44201090	Statuettes and other ornaments, of wood, nes	0	Year 1
44209010	Wood marquetry and inlaid wood	0	Year 1
44209090	Caskets and cases for jewellery or cutlery, and similar articles, of wood; wooden articles or fur	0	Year 1
44211000	Clothes hangers of wood	0	Year 1
44219010	Wooden spools, cops, bobbins, sewing thread reels and the like	0	Year 1
44219090	Articles of wood, nes	0	Year 1
45011000	Natural cork, raw or simply prepared	6	Year 1
45019000	Waste cork; crushed, granulated or ground cork	0	Year 1
45020000	Natural cork, debarked or roughly squared, or in rectangular (incl. square) blocks, plates, shee	8	Year 1
45031000	Corks and stoppers of natural cork	8	Year 10
45039000	Articles of natural cork, nes	10,5	Year 5
45041000	Blocks, plates, sheets or strip; tiles of any shape; solid cylinders (incl. discs), of agglomerated	8,4	Year 2
45049000	Agglomerated cork and articles of agglomerated cork, nes	0	Year 1
46012010	Mats, matting and screens of rattans	9	Year 2
46012021	Mats, matting and screens of rushes	9	Year 2
46012029	Mats, matting and screens of grass or straw (other than rushes)	9	Year 2
46012031	Screens of reeds	9	Year 2
46012039	Mats and matting of reeds	9	Year 2
46012040	Mats, matting and screens of bamboo	9	Year 2
46012090	Mats, matting and screens of vegetable materials, nes	9	Year 2
46019111	Plaits & similar products of plaiting materials, whether or not assembled into strips, of rattan	9	Year 2
46019119	Plaits materials, plaits and similar products of plaiting materials, bound together in parallel str	9	Year 2
46019121	Plaits, of straw	10	Year 2
46019129	Plaits materials, of straw	10	Year 2
46019191	Plaits & similar products of plaiting materials, whether or not assembled into strips, of other ve	9	Year 2
46019199	Plaits materials, plaits and similar products of plaiting materials, bond together in parallel star	9	Year 2
46019910	Plaits & similar products of plaiting materials, whether or not assembled into strips, of non-veg	9	Year 2
46019990	Plaits materials, plaits and similar products of plaiting materials, bond together in parallel star	9	Year 2
46021010	Basketwork, wickerwork and other articles, of rattan	9	Year 2
46021020	Basketwork, wickerwork and other articles, of grass or straw	9	Year 2
46021030	Basketwork, wickerwork and other articles, of bamboo	9	Year 2
46021040	Basketwork, wickerwork and other articles, of maize-shuck	9	Year 2
46021050	Basketwork, wickerwork and other articles, of osier	9	Year 2
46021090	Basketwork, wickerwork and other articles, of vegetable plaiting materials nes	9	Year 2

china_s_final_offer

46029000	Basketwork, wickerwork and other articles, of other non-vegetable plaiting materials; articles of	9	Year 2
47010000	Mechanical wood pulp	0	Year 1
47020000	Chemical wood pulp, dissolving grades	0	Year 1
47031100	Unbleached coniferous chemical wood pulp, soda or sulphate, other than dissolving grades	0	Year 1
47031900	Unbleached non-coniferous chemical wood pulp, soda or sulphate, other than dissolving grades	0	Year 1
47032100	Semi-bleached or bleached coniferous chemical wood pulp, soda or sulphate, other than dissolving grades	0	Year 1
47032900	Semi-bleached or bleached non-coniferous chemical wood pulp, soda or sulphate, other than dissolving grades	0	Year 1
47041100	Unbleached coniferous chemical wood pulp, sulphite, other than dissolving grades	0	Year 1
47041900	Unbleached non-coniferous chemical wood pulp, sulphite, other than dissolving grades	0	Year 1
47042100	Semi-bleached or bleached coniferous chemical wood pulp, sulphite, other than dissolving grades	0	Year 1
47042900	Semi-bleached or bleached non-coniferous chemical wood pulp, sulphite, other than dissolving grades	0	Year 1
47050000	Semi-chemical wood pulp	0	Year 1
47061000	Cotton linters pulp	0	Year 1
47062000	Pulp of fibres derived from recovered (waste and scrap) paper or paperboard	0	Year 1
47069100	Mechanical pulp of fibrous cellulosic material, nes	0	Year 1
47069200	Chemical pulp of fibrous cellulosic material, nes	0	Year 1
47069300	Semi-chemical pulp of fibrous cellulosic material, nes	0	Year 1
47071000	Recovered (waste and scrap) unbleached kraft paper or paperboard or of corrugated paper	0	Year 1
47072000	Recovered (waste and scrap) paper or paperboard made mainly of bleached chemical pulp, nes	0	Year 1
47073000	Recovered (waste and scrap) paper or paperboard made mainly of mechanical pulp (for example, newsprint)	0	Year 1
47079000	Recovered (waste and scrap) paper or paperboard, nes, incl. unsorted waste and scrap	0	Year 1
48010000	Newsprint, in rolls or sheets	7,5	EX
48021000	Hand-made paper and paperboard	7,5	EX
48022010	Photo paper base	7,5	EX
48022090	Other paper and paperboard used as a base for photo-sensitive, heat-sensitive or electro-sensitive	7,5	EX
48023000	Carbonizing base paper, uncoated, in rolls or sheets	7,5	EX
48024000	Wallpaper base, uncoated, in rolls or sheets	7,5	EX
48025400	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing	7,5	EX
48025500	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing	5	EX
48025600	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing	5	EX
48025700	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing	5	EX
48025800	Paper/paperboard of a kind used for writing, printing or other graphic purposes, not containing	5	EX
48026110	Paper and paperboard of a kind used for writing, printing or other graphic purposes, and punctured	7,5	EX
48026190	Paper and paperboard of a kind used for writing, printing or other graphic purposes, and punctured	5	EX
48026200	Paper and paperboard of a kind used for writing, printing or other graphic purposes, and punctured	5	EX
48026910	Paper and paperboard of a kind used for writing, printing or other graphic purposes, and punctured	7,5	EX

china_s_final_offer

48026990	Paper and paperboard of a kind used for writing, printing or other graphic purposes, and punc	5	EX
48030000	Toilet or facial tissue stock, towel or napkin stock and similar paper used for household or san	7,5	EX
48041100	Unbleached kraftliner, uncoated, in rolls or sheets	5	EX
48041900	Kraftliner (excl. unbleached), uncoated, in rolls or sheets	5	EX
48042100	Unbleached sack kraft paper, uncoated, in rolls or sheets	5	EX
48042900	Sack kraft paper (excl. unbleached), uncoated, in rolls or sheets	5	EX
48043100	Unbleached kraft paper and paperboard, nes, weighing \leq 150g/m ² , uncoated, in rolls or sheets	2	EX
48043900	Kraft paper and paperboard (excl. unbleached), nes, weighing \leq 150g/m ² , uncoated, in rolls or	2	EX
48044100	Unbleached kraft paper and paperboard, nes, 150g/m ² <weighing<225g/m ² , uncoated, in rolls	2	EX
48044200	Kraft paper and paperboard, bleached uniformly throughout the mass and of which more than	5	EX
48044900	Kraft paper and paperboard (excl. unbleached), nes, 150g/m ² <weighing<225g/m ² , uncoated,	2	EX
48045100	Unbleached kraft paper and paperboard, nes, weighing \geq 225g/m ² , uncoated, in rolls or sheets	2	EX
48045200	Kraft paper and paperboard, bleached uniformly throughout the mass and of which more than	5	EX
48045900	Kraft paper and paperboard (excl. unbleached), nes, weighing \geq 225g/m ² , uncoated, in rolls or	2	EX
48051100	Semi-chemical fluting paper (corrugating medium), uncoated, in rolls or sheets	7,5	EX
48051200	Straw fluting paper, uncoated, in rolls or sheets	7,5	EX
48051900	Fluting paper, nes, uncoated, in rolls or sheets	7,5	EX
48052400	Testliner (recycled liner board), weighing 150 g/m ² or less	7,5	EX
48052500	Testliner (recycled liner board), weighing more than 150 g/m ²	7,5	EX
48053000	Sulphite wrapping paper, uncoated, in rolls or sheets	7,5	EX
48054000	Filter paper and paperboard, uncoated, in rolls or sheets	7,5	EX
48055000	Felt paper and paperboard, uncoated, in rolls or sheets	7,5	EX
48059110	Paper for electrolytic capacitor, weighing \leq 150g/m ²	7,5	EX
48059190	Other paper and paperboard,weighing \leq 150g/m ²	7,5	EX
48059200	Paper and paperboard, nes, 150g/m ² <weighing<225/g/m ² , uncoated, in rolls or sheets	7,5	EX
48059300	Paper and paperboard, nes, weighing \geq 225g/m ² , uncoated, in rolls or sheets	7,5	EX
48061000	Vegetable parchment, in rolls or sheets	7,5	EX
48062000	Greaseproof papers, in rolls or sheets	7,5	EX
48063000	Tracing papers, in rolls or sheets	7,5	EX
48064000	Glassine and other glazed transparent or translucent papers	7,5	EX
48070000	Composite paper and paperboard (made by sticking flat layers of paper or paperboard togethe	7,5	EX
48081000	Corrugated paper and paperboard, with or without glued flat surface sheets, whether or not pe	7,5	EX
48082000	Sack kraft paper, creped or crinkled, whether or not embossed or perforated, in rolls or sheets	7,5	EX
48083000	Kraft paper (excl. sack), creped or crinkled, whether or not embossed or perforated, in rolls or	7,5	EX
48089000	Paper and paperboard nes, creped, crinkled, embossed or perforated, in rolls or sheets, nes	7,5	EX
48091000	Carbon or similar copying papers (incl. coated or impregnated paper for duplicator stencils or	7,5	EX

china_s_final_offer

48092000	Self-copy paper, whether or not printed, in rolls or sheets	7,5	EX
48099000	Copying or transfer papers (incl. coated or impregnated paper for duplicator stencils or offset	7,5	EX
48101300	Paper/paperboard of a kind writing/printing/other graphic purposes, fibres obtained by a mech	5	EX
48101400	Paper/paperboard of a kind writing/printing/other graphic purposes, fibres obtained by a mech	5	EX
48101900	Paper/paperboard of a kind writing/printing/other graphic purposes, fibres obtained by a mech	5	EX
48102200	Light-weight coated paper/paperboard used for writing/printing/other graphic purposes, fibres	5	EX
48102900	Paper and paperboard (other than light-weight coated) of a kind used for writing, printing or ot	5	EX
48103100	Kraft paper/paperboard, bleached uniformly throughout the mass and wood fibres obtained by	5	EX
48103200	Kraft paper/paperboard, bleached uniformly throughout the mass and wood fibres obtained by	5	EX
48103900	Kraft paper and paperboard (other than that of a kind used for writing, printing or other graphic	5	EX
48109200	Multi-ply paper and paperboard, nes, coated on one or both sides with kaolin (China clay) or c	5	EX
48109900	Paper and paperboard, nes, coated on one or both sides with kaolin (China clay) or other inor	7,5	EX
48111000	Tarred, bituminised or asphalted paper and paperboard, in rolls or sheets	7,5	EX
48114100	Self-adhesive paper and paperboard, in rolls or sheets	7,5	EX
48114900	Gummed or paper and paperboard (excl. self-adhesive), in rolls or sheets	7,5	EX
48115110	Paper coated on both sides with plastics (excl. adhesives) for color photography, bleached, w	7,5	EX
48115190	Paper and paperboard coated, impregnated or covered with plastics (excl. adhesives), nes, bl	7,5	EX
48115910	Insulating paper and paperboard, nes, coated, impregnated or covered with plastics (excl. adh	7,5	EX
48115990	Paper and paperboard, nes, coated, impregnated or covered with plastics (excl. adhesives), in	7,5	EX
48116010	Insulating paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stea	7,5	EX
48116090	Paper and paperboard, nes, coated, impregnated or covered with wax, paraffin wax, stearin, c	7,5	EX
48119000	Paper, paperboard, cellulose wadding and webs of cellulose fibres, nes, coated, impregnated	7,5	EX
48120000	Filter blocks, slabs and plates, of paper pulp	7,5	EX
48131000	Cigarette paper in the form of booklets or tubes	7,5	EX
48132000	Cigarette paper in rolls of a width≤5cm	7,5	EX
48139000	Cigarette paper, nes	7,5	EX
48141000	Ingrain paper	7,5	EX
48142000	Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side,	7,5	EX
48143000	Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiti	7,5	EX
48149000	Wallpaper and similar wall coverings, nes; window transparencies of paper	7,5	EX
48150000	Floor coverings on a base of paper or of paperboard, whether or not cut to size	7,5	EX
48161000	Carbon or similar copying papers (other than those of heading 48.09)	7,5	EX
48162000	Self-copy paper (other than those of heading 48.09)	7,5	EX
48163000	Duplicator stencils of paper (other than those of heading 48.09)	7,5	Year 1
48169010	Thermal transfer paper (other than those of heading 48.09 those of heading 48.09)	7,5	EX
48169090	Offset plates of paper and other copying or transfer papers, nes (other than those of heading	7,5	EX

china_s_final_offer

48171000	Envelopes of paper or paperboard	7,5	EX
48172000	Letter cards, plain postcards and correspondence cards of paper or paperboard	7,5	EX
48173000	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an ass	7,5	EX
48181000	Toilet paper, in rolls of a width not exceeding 36cm, or cut to size or shape	7,5	EX
48182000	Handkerchiefs, cleansing or facial tissues and towels, of paper pulp, paper, cellulose wadding	7,5	EX
48183000	Tablecloths and serviettes, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	7,5	EX
48184000	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles	7,5	EX
48185000	Articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs	7,5	Year 1
48189000	Bed sheets and similar household, sanitary or hospital articles, nes, of paper pulp, paper, cellu	7,5	EX
48191000	Cartons, boxes and cases, of corrugated paper or paperboard	5	EX
48192000	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	5	EX
48193000	Sacks and bags, having a base of a width \geq 40cm of paper	7,5	Year 10
48194000	Sacks and bags (including cones), nes, of paper	7,5	EX
48195000	Packing containers (including record sleeves), nes, of paper or paperboard	7,5	EX
48196000	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the	7,5	EX
48201000	Registers, account books, note books, order books, receipt books, letter pads, memorandum	7,5	EX
48202000	Exercise-books, of paper or paperboard	7,5	EX
48203000	Binders (other than book covers), folders and file covers, of paper or paperboard	7,5	EX
48204000	Manifold business forms and interleaved carbon sets, of paper	7,5	Year 1
48205000	Albums for stamps or for collections of paper or paperboard	7,5	EX
48209000	Blotting-pads, other articles of stationery nes and book covers, of paper or paperboard	7,5	EX
48211000	Printed paper or paperboard labels of all kinds	7,5	EX
48219000	Paper or paperboard labels of all kinds (excl. printed)	7,5	EX
48221000	Bobbins, spools, cops and similar supports for winding textile yarn, of paper pulp, paper or pa	7,5	EX
48229000	Bobbins, spools, cops and similar supports, nes, of paper pulp, paper or paperboard	7,5	EX
48231200	Self-adhesive paper, in strips or rolls, cut to size or shape	7,5	EX
48231900	Gummed or adhesive paper (excl. self-adhesive), in strips or rolls, cut to size or shape	7,5	EX
48232000	Filter paper and paperboard, cut to size or shape	7,5	EX
48234000	Rolls, sheets and dials, printed for self-recording apparatus, cut to size or shape	7,5	EX
48236000	Trays, dishes, plates, cups, and the like, of paper or paperboard	7,5	Year 10
48237000	Moulded or pressed articles of paper pulp	7,5	EX
48239020	Joss paper and the like	7,5	Year 10
48239030	Paper fans	7,5	Year 10
48239090	Paper, paperboard, cellulose wadding and webs of cellulose fibres, nes, cut to size; articles of	7,5	EX
49011000	Printed books, brochures, leaflets and similar printed matter, in single sheets, whether or not f	0	Year 1
49019100	Dictionaries and encyclopaedias, and serial instalments thereof	0	Year 1

china_s_final_offer

49019900	Printed books, brochures, leaflets and similar printed matter, nes	0	Year 1
49021000	Newspapers, journals and periodicals (whether or not illustrated or containing advertising mat	0	Year 1
49029000	Newspapers, journals and periodicals (whether or not illustrated or containing advertising mat	0	Year 1
49030000	Children's picture, drawing or colouring books	0	Year 1
49040000	Music, printed or in manuscript, whether or not bound or illustrated	0	Year 1
49051000	Globes	0	Year 1
49059100	Maps and hydrographic or similar charts of all kinds, printed, in book form	0	Year 1
49059900	Maps and hydrographic or similar charts of all kinds, printed, nes	0	Year 1
49060000	Plans and drawings for architectural, engineering, industrial, commercial, topographical or sim	0	Year 1
49070010	Unused postage stamps of current or new issue in the country to which they are destined	7,5	EX
49070020	Banknotes	0	Year 1
49070030	Stock, share or bond certificates and similar documents of title	0	Year 1
49070090	Unused revenue or similar stamps of current or new issue in the country to which they are des	7,5	EX
49081000	Transfers (decalcomanias), vitrifiable	7,5	EX
49089000	Transfers (decalcomanias), excl. vitrifiable	7,5	EX
49090010	Printed or illustrated postcards	7,5	EX
49090090	Printed cards bearing personal greetings, messages or announcements, whether or not illustr	7,5	EX
49100000	Calendars of any kind, printed, including calendar blocks	7,5	EX
49111010	Trade advertising material, commercial catalogues and the like, no commercial value	0	Year 1
49111090	Trade advertising material, commercial catalogues and the like, nes	7,5	EX
49119100	Pictures, designs and photographs (printed matter)	7,5	EX
49119900	Printed matter, nes	7,5	EX
50010010	Mulberry feeding silk-worm cocoons	6	Year 1
50010090	Other silk-worm cocoons suitable for reeling	6	Year 1
50020011	Plant reeled, steam filature silk	9	Year 2
50020012	Home reeled, steam filature silk	9	Year 2
50020013	Doupion, steam filature silk	9	Year 2
50020019	Other steam filature silk, nes	9	Year 2
50020020	Tussah silk	9	Year 2
50020090	Other raw silk, nes	9	Year 2
50031000	Silk waste, not carded or combed	9	Year 2
50039000	Other silk waste	9	Year 2
50040000	Silk yarn (excl. spun from silk waste), not put up for retail sale	6	Year 1
50050010	Yarn spun from noil, not put up for retail sale	6	Year 1
50050090	Yarn spun from other silk waste, not put up for retail sale	6	Year 1
50060000	Silk yarn, put up for retail sale; silk-worm gut	6	Year 1

china_s_final_offer

50071010	Unbleached or bleached woven fabrics of noil silk	10	Year 2
50071090	Other woven fabrics of noil silk	10	Year 2
50072011	Unbleachd or bleachd woven fabrics of mulberry silk, ≥85% silk	10	Year 2
50072019	Other woven fabrics of mulberry silk, containing≥85% silk	10	Year 2
50072021	Unbleached or bleached woven fabrics of tussah silk, ≥85% silk	10	Year 2
50072029	Other woven fabrics of tussah silk, containing≥85% silk	10	Year 2
50072031	Unbleached or bleached woven fabrics of silk waste, ≥85% silk	10	Year 2
50072039	Other woven fabrics of silk waste, containing≥85% silk	10	Year 2
50072090	Other woven fabrics of silk, containing≥85% silk, nes	10	Year 2
50079010	Unbleached or bleached woven fabrics, containing<85% silk	10	Year 2
50079090	Other woven fabrics, nes, containing<85% silk	10	Year 2
51011100	Greasy shorn wool, not carded or combed	38	EX
51011900	Greasy wool (excl. shorn), not carded or combed	38	EX
51012100	Degreased shorn wool, not carbonised, not carded or combed	38	EX
51012900	Degreased wool (excl. shorn), not carbonised, not carded or combed	38	EX
51013000	Carbonised wool, not carded or combed	38	EX
51021100	Hair of kashmir (cashmere) goats,not carded or combed	9	Year 2
51021910	Fine rabbit and hare hair, not carded or combed	9	Year 2
51021920	Fine goat hair, not carded or combed	9	Year 2
51021930	Fine camel hair, not carded or combed	9	Year 2
51021990	Othe fine animal hair, not carded or combed, nes	9	Year 2
51022000	Coarse animal hair, not carded or combed	9	Year 2
51031010	Noils of wool, not garnetted stock	38	EX
51031090	Noils of fine animal hair, not garnetted stock	9	Year 2
51032010	Othe waste of wool, not garnetted stock	13,5	Year 10
51032090	Other waste of fine animal hair, not garnetted stock	9	Year 2
51033000	Waste of coarse animal hair	9	Year 2
51040010	Garnetted stock of wool	15	Year 2
51040090	Garnetted stock of fine or coarse animal hair	5	Year 1
51051000	Carded wool	38	EX
51052100	Combed wool in fragments	38	EX
51052900	Wool tops & combed wool (excl. in fragments)	38	EX
51053100	Cshmere goats hair, carded or combed	5	Year 1
51053910	Rabbit and hare hair, carded or combed	5	Year 1
51053921	Dehaired goatswool, carded or combed	5	Year 1
51053929	Goatswool other than dehaired, carded or combed	5	Year 1

china_s_final_offer

51053990	Other fine animal hair, nes, carded or combed	5	Year 1
51054000	Coarse animal hair, carded or combed	5	Year 1
51061000	Yarn of carded wool, not put up for retail sale, with \geq 85% wool	5	Year 1
51062000	Yarn of carded wool, not put up for retail sale, with<85% wool	5	Year 1
51071000	Yarn of combed wool, not put up for retail sale, with \geq 85% wool	5	Year 1
51072000	Yarn of combed wool, not put up for retail sale, with<85% wool	5	Year 1
51081000	Carded yarn of fine animal hair, not put up for retail sale	5	Year 1
51082000	Combed yarn of fine animal hair, not put up for retail sale	5	Year 1
51091000	Yarn, with \geq 85% wool or of fine animal hair, put up for retail sale	6	Year 1
51099000	Yarn, with<85% wool or of fine animal hair, put up for retail sale	6	Year 1
51100000	Yarn of coarse animal hair or horsehair (incl. gimped horsehair yarn)	6	Year 1
51111100	Woven fabrics, with \geq 85% carded wool or fine animal hair, \leq 300g/m ²	10	Year 2
51111900	Woven fabrics, with \geq 85% carded wool or fine animal hair, >300g/m ²	10	Year 2
51112000	Woven fabrics of carded wool, mixed with man-made filaments	10	Year 2
51113000	Woven fabrics of carded wool, mixed with man-made staple fibres	10	Year 2
51119000	Other woven fabrics of carded wool or carded fine animal hair, nes	10	Year 2
51121100	Woven fabrics with \geq 85% combed wool or fine animal hair, \leq 200g/m ²	10	Year 2
51121900	Woven fabrics with \geq 85% combed wool or fine animal hair, >200g/m ²	10	Year 2
51122000	Woven fabrics of combed wool, mixed with man-made filaments	10	Year 2
51123000	Woven fabrics of combed wool, mixed with man-made staple fibres	10	Year 2
51129000	Woven fabrics of combed wool or of combed fine animal hair, nes	10	Year 2
51130000	Woven fabrics of coarse animal hair or of horsehair	10	Year 2
52010000	Cotton, not carded or combed	40	EX
52021000	Yarn waste of cotton	10	Year 2
52029100	Garnetted stock of cotton	10	Year 2
52029900	Cotton waste, nes	10	Year 2
52030000	Cotton, carded or combed	40	EX
52041100	Cotton sewing thread, with \geq 85% cotton, not put up for retail sale	5	Year 1
52041900	Cotton sewing thread, with<85% cotton, not put up for retail sale	5	Year 1
52042000	Cotton sewing thread, put up for retail sale	5	Year 1
52051100	Uncombed single cotton yarn, with \geq 85% cotton, nprs, \leq 14mn	5	Year 1
52051200	Uncombed single cotton yarn, with \geq 85% cotton, nprs, >14mn but \leq 43mn	5	Year 1
52051300	Uncombed single cotton yarn, with \geq 85% cotton, nprs, >43mn but \leq 52mn	5	Year 1
52051400	Uncombed single cotton yarn, with \geq 85% cotton, nprs, >52mn but \leq 80mn	5	Year 1
52051500	Uncombed single cotton yarn, with \geq 85% cotton, nprs, >80mn	5	Year 1
52052100	Combed single cotton yarn, with \geq 85% cotton, nprs, \leq 14mn	5	Year 1

china_s_final_offer

52052200	Combed single cotton yarn, with \geq 85% cotton, nprs, >14mn but \leq 43mn	5	Year 1
52052300	Combed single cotton yarn, with \geq 85% cotton, nprs, >43mn but \leq 52mn	5	Year 1
52052400	Combed single cotton yarn, with \geq 85% cotton, nprs, >52mn but \leq 80mn	5	Year 1
52052600	Combed single cotton yarn, with \geq 85% cotton, nprs, >80mn but \leq 94mn	5	Year 1
52052700	Combed single cotton yarn, with \geq 85% cotton, nprs, >94mn but \leq 120mn	5	Year 1
52052800	Combed single cotton yarn, with \geq 85% cotton, nprs, >120mn	5	Year 1
52053100	Uncombed cabled cotton yarn, with \geq 85% cotton, nprs, \leq 14mn	5	Year 1
52053200	Uncombed cabled cotton yarn, with \geq 85% cotton, nprs, >14mn but \leq 43mn	5	Year 1
52053300	Uncombed cabled cotton yarn, with \geq 85% cotton, nprs, >43mn but \leq 52mn	5	Year 1
52053400	Uncombed cabled cotton yarn, with \geq 85% cotton, nprs, >52mn but \leq 80mn	5	Year 1
52053500	Uncombed cabled cotton yarn, with \geq 85% cotton, nprs, >80mn	5	Year 1
52054100	Combed cabled cotton yarn, with \geq 85% cotton, nprs, \leq 14mn	5	Year 1
52054200	Combed cabled cotton yarn, with \geq 85% cotton, nprs, >14mn but \leq 43mn	5	Year 1
52054300	Combed cabled cotton yarn, with \geq 85% cotton, nprs, >43mn but \leq 52mn	5	Year 1
52054400	Combed cabled cotton yarn, with \geq 85% cotton, nprs, >52mn but \leq 80mn	5	Year 1
52054600	Combed cabled cotton yarn, with \geq 85% cotton, nprs, >80mn but \leq 94mn	5	Year 1
52054700	Combed cabled cotton yarn, with \geq 85% cotton, nprs, >94mn but \leq 120mn	5	Year 1
52054800	Combed cabled cotton yarn, with \geq 85% cotton, nprs, >120mn	5	Year 1
52061100	Uncombed single cotton yarn, with<85% cotton, nprs, \leq 14mn	5	Year 1
52061200	Uncombed single cotton yarn, with<85% cotton, nprs, >14mn but \leq 43mn	5	Year 1
52061300	Uncombed single cotton yarn, with<85% cotton, nprs, >43mn but \leq 52mn	5	Year 1
52061400	Uncombed single cotton yarn, with<85% cotton, nprs, >52mn but \leq 80mn	5	Year 1
52061500	Uncombed single cotton yarn, with<85% cotton, nprs, >80mn	5	Year 1
52062100	Combed single cotton yarn, with<85% cotton, nprs, \leq 14mn	5	Year 1
52062200	Combed single cotton yarn, with<85% cotton, nprs, >14mn but \leq 43mn	5	Year 1
52062300	Combed single cotton yarn, with<85% cotton, nprs, >43mn but \leq 52mn	5	Year 1
52062400	Combed single cotton yarn, with<85% cotton, nprs, >52mn but \leq 80mn	5	Year 1
52062500	Combed single cotton yarn, with<85% cotton, nprs, >80mn	5	Year 1
52063100	Uncombed cabled cotton yarn, with<85% cotton, nprs, \leq 14mn	5	Year 1
52063200	Uncombed cabled cotton yarn, with<85% cotton, nprs, >14mn but \leq 43mn	5	Year 1
52063300	Uncombed cabled cotton yarn, with<85% cotton, nprs, >43mn but \leq 52mn	5	Year 1
52063400	Uncombed cabled cotton yarn, with<85% cotton, nprs, >52mn but \leq 80mn	5	Year 1
52063500	Uncombed cabled cotton yarn, with<85% cotton, nprs, >80mn	5	Year 1
52064100	Combed cabled cotton yarn, with<85% cotton, nprs, \leq 14mn	5	Year 1
52064200	Combed cabled cotton yarn, with<85% cotton, nprs, >14mn but \leq 43mn	5	Year 1
52064300	Combed cabled cotton yarn, with<85% cotton, nprs, >43mn but \leq 52mn	5	Year 1

china_s_final_offer

52064400	Combed cabled cotton yarn, with<85% cotton, nprs, >52mn but≤80mn	5	Year 1
52064500	Combed cabled cotton yarn, with<85% cotton, nprs, >80mn	5	Year 1
52071000	Cotton yarn (excl. sewing), put up for retail sale, with≥85% cotton	6	Year 1
52079000	Cotton yarn (excl. sewing), put up for retail sale, with<85% cotton	6	Year 1
52081100	Unbleached plain cotton weave, with≥85% cotton,≤100g/m2	10	Year 2
52081200	Unbleached plain cotton weave,≥85% cotton, >100g/m2 but≤200g/m2	10	Year 2
52081300	Unbleached 3 or 4-thread twill, with≥85% cotton,≤200g/m2	10	Year 2
52081900	Unbleached woven cotton fabrics, nes, with≥85% cotton,≤200g/m2	10	Year 2
52082100	Bleached plain cotton weave, with≥85% cotton,≤100g/m2	10	Year 2
52082200	Bleached plain cotton weave, with≥85% cotton, >100g/m2,≤200g/m2	10	Year 2
52082300	Bleached 3 or 4-thread twill, with≥85% cotton,≤200g/m2	12	Year 2
52082900	Bleached woven cotton fabrics, nes, with≥85% cotton,≤200g/m2	10	Year 2
52083100	Dyed plain cotton weave, with≥85% cotton,≤100g/m2	10	Year 2
52083200	Dyed plain cotton weave, with≥85% cotton, >100g/m2,≤200g/m2	10	Year 2
52083300	Dyed 3 or 4-thread twill (incl. cross twill), with≥85% cotton,≤200g/m2	10	Year 2
52083900	Dyed woven cotton fabrics, with≥85% cotton, nes	10	Year 2
52084100	Coloured plain cotton weave, with≥85% cotton,≤100g/m2	10	Year 2
52084200	Coloured plain cotton weave, with≥85% cotton, >100g/m2,≤200g/m2	10	Year 2
52084300	Coloured 3 or 4-thread twill (incl. cross twill), with≥85% cotton	10	Year 2
52084900	Coloured woven cotton fabrics, with≥85% cotton, nes	10	Year 2
52085100	Printed plain cotton weave, with≥85% cotton,≤100g/m2	10	Year 2
52085200	Printed plain cotton weave, with≥85% cotton, >100g/m2,≤200g/m2	10	Year 2
52085300	Printed 3 or 4-thread twill (incl. cross twill), with≥85% cotton,≤200g/m2	10	Year 2
52085900	Printed woven cotton fabrics, with≥85% cotton, nes	10	Year 2
52091100	Unbleached plain cotton weave, with≥85% cotton, >200g/m2	10	Year 2
52091200	Unbleached 3 or 4-thread twill, with≥85% cotton, >200g/m2	10	Year 2
52091900	Unbleached cotton fabrics, with≥85% cotton, >200g/m2, nes	10	Year 2
52092100	Bleached plain cotton weave, with≥85% cotton, >200g/m2	12	Year 2
52092200	Bleached 3 or 4-thread twill,≥85% cotton, >200g/m2	12	Year 2
52092900	Bleached woven cotton fabrics, with≥85% cotton, >200g/m2, nes	12	Year 2
52093100	Dyed plain cotton weave, with≥85% cotton, >200g/m2	10	Year 2
52093200	Dyed 3 or 4-thread twill (incl. cross twill), with≥85% cotton, >200g/m2	10	Year 2
52093900	Dyed woven cotton fabrics, with≥85% cotton, >200g/m2, nes	10	Year 2
52094100	Coloured plain cotton weave, with≥85% cotton, >200g/m2	10	Year 2
52094200	Denim, with≥85% cotton, >200g/m2	10	Year 2
52094300	Coloured 3 or 4-thread twill, with≥85% cotton, >200g/m2	10	Year 2

china_s_final_offer

52094900	Coloured woven cotton fabrics, with≥85% cotton, >200g/m2	10	Year 2
52095100	Printed plain cotton weave, with≥85% cotton, >200g/m2	10	Year 2
52095200	Printed 3 or 4-thread twill, with≥85% cotton, >200g/m2	10	Year 2
52095900	Printed woven cotton fabrics, with≥85% cotton, >200g/m2	10	Year 2
52101100	Unbleached plain cotton weave, with<85% cotton,≤200g/m2	12	Year 2
52101200	Unbleached 3 or 4-thread twill, with<85% cotton,≤200g/m2	12	Year 2
52101900	Unbleached woven cotton fabrics, nes, with<85% cotton,≤200g/m2	12	Year 2
52102100	Bleached plain cotton weave, with<85% cotton,≤200g/m2	14	Year 2
52102200	Bleached 3 or 4-thread twill, with<85% cotton,≤200g/m2	14	Year 2
52102900	Bleached woven cotton fabrics, nes, with<85% cotton,≤200g/m2	14	Year 2
52103100	Dyed plain cotton weave, with<85% cotton,≤200g/m2	10	Year 2
52103200	Dyed 3 or 4-thread twill, with<85% cotton,≤200g/m2	10	Year 2
52103900	Dyed woven cotton fabrics, nes, with<85% cotton,≤200g/m2	10	Year 2
52104100	Coloured plain cotton weave, with<85% cotton,≤200g/m2	10	Year 2
52104200	Coloured 3 or 4-thread twill, with<85% cotton,≤200g/m2	10	Year 2
52104900	Coloured woven cotton fabrics, nes, with<85% cotton,≤200g/m2	10	Year 2
52105100	Printed plain cotton weave, with<85% cotton,≤200g/m2	10	Year 2
52105200	Printed 3 or 4-thread twill, with<85% cotton,≤200g/m2	10	Year 2
52105900	Printed woven cotton fabrics, nes, with<85% cotton,≤200g/m2	10	Year 2
52111100	Unbleached plain cotton weave, with<85% cotton, >200g/m2	12	Year 2
52111200	Unbleached 3 or 4-thread twill, with<85% cotton, >200g/m2	12	Year 2
52111900	Unbleached woven cotton fabrics, nes, with<85% cotton, >200g/m2	12	Year 2
52112100	Bleached plain cotton weave, with<85% cotton, >200g/m2	14	Year 2
52112200	Bleached 3 or 4-thread twill, with<85% cotton, >200g/m2	14	Year 2
52112900	Bleached woven cotton fibres, nes, with<85% cotton, >200g/m2	14	Year 2
52113100	Dyed plain cotton weave, with<85% cotton, >200g/m2	10	Year 2
52113200	Dyed 3 or 4-thread twill, with<85% cotton, >200g/m2	10	Year 2
52113900	Dyed woven cotton fabrics, nes, with<85% cotton, >200g/m2	10	Year 2
52114100	Coloured plain cotton weave, with<85% cotton, >200g/m2	10	Year 2
52114200	Coloured denim, with<85% cotton, >200g/m2	10	Year 2
52114300	Coloured fabrics of 3 or 4-thread twill, <85% cotton, >200g/m2	10	Year 2
52114900	Coloured woven cotton fabrics, nes, with<85% cotton, >200g/m2	10	Year 2
52115100	Printed plain cotton weave, with<85% cotton, >200g/m2	10	Year 2
52115200	Printed 3 or 4-thread twill, with<85% cotton, >200g/m2	10	Year 2
52115900	Printed woven cotton fabrics, nes, with<85% cotton, >200g/m2	10	Year 2
52121100	Unbleached woven fabrics of cotton,≤200g/m2, nes	12	Year 2

china_s_final_offer

52121200	Bleached woven fabrics of cotton, ≤200g/m2, nes	14	Year 2
52121300	Dyed woven fabrics of cotton, ≤200g/m2, nes	10	Year 2
52121400	Coloured woven fabrics of cotton, ≤200g/m2, nes	10	Year 2
52121500	Printed woven fabrics of cotton, ≤200g/m2, nes	10	Year 2
52122100	Unbleached woven fabrics of cotton, >200g/m2, nes	12	Year 2
52122200	Bleached woven fabrics of cotton, >200g/m2, nes	14	Year 2
52122300	Dyed woven fabrics of cotton, >200g/m2, nes	10	Year 2
52122400	Coloured woven fabrics of cotton, >200g/m2, nes	10	Year 2
52122500	Printed woven fabrics of cotton, >200g/m2, nes	10	Year 2
53011000	Flax, raw or retted	6	Year 1
53012100	Flax, broken or scutched, but not spun	6	Year 1
53012900	Flax, hackled or otherwise processed, but not spun	6	Year 1
53013000	Flax tow & waste (incl. yarn waste & garnetted stock)	6	Year 1
53021000	True hemp, raw or retted	6	Year 1
53029000	True hemp (excl. raw), not spun; tow & waste of true hemp	6	Year 1
53031000	Jute, etc (excl. flax, true hemp & ramie), raw or retted	5	Year 1
53039000	Jute, etc (excl. flax, true hemp & ramie), nes; tow & waste...	5	Year 1
53041000	Sisal & other textile fibres of the genus Agave, raw	5	Year 1
53049000	Sisal, etc (excl. raw), not spun; tow & waste of these fibres	5	Year 1
53051100	Raw coconut fibres	5	Year 1
53051900	Processed coconut fibres; tow, noils & waste of these fibres	5	Year 1
53052100	Raw abaca fibres	3	Year 1
53052900	Processed abaca fibres; tow, noils & waste of these fibres	3	Year 1
53059011	Raw ramie fibres	5	Year 1
53059019	Other vegetable textile fibres, nes, raw	5	Year 1
53059091	Processed ramie fibres, not spun	5	Year 1
53059092	Ramie tow, noils & waste	5	Year 1
53059099	Other processd vegetable textile fibres, tow, noils & waste, nes	5	Year 1
53061000	Single flax yarn	6	Year 1
53062000	Multiple or cabled flax yarn	10	Year 2
53071000	Single yarn of jute or of other textile bast fibres of 53.03	6	Year 1
53072000	Multiple or cabled yarn of textile bast fibres of 53.03	6	Year 1
53081000	Coir yarn	6	Year 1
53082000	True hemp yarn	6	Year 1
53089011	Unbleached or bleached ramie yarn, with ≥85% ramie	6	Year 1
53089012	Coloured ramie yarn, with ≥85% ramie	6	Year 1

china_s_final_offer

53089013	Unbleached or bleached ramie yarn,with<85% ramie	6	Year 1
53089014	Coloured ramie yarn, with <85% ramie	6	Year 1
53089091	Paper yarn	6	Year 1
53089099	Yarn of other vegetable textile fibres, nes	6	Year 1
53091110	Unbleached flax woven fabrics, with≥85% flax	10	Year 2
53091120	Bleached flax woven fabrics, with≥85% flax	10	Year 2
53091900	Other woven fabrics of flax, with≥85% flax, nes	10	Year 2
53092110	Unbleached flax woven fabrics, with<85% flax	10	Year 2
53092120	Bleached flax woven fabrics, with<85% flax	10	Year 2
53092900	Other woven fabrics of flax, with<85% flax, nes	10	Year 2
53101000	Unbleached woven fabrics of jute or of other textile bast fibre	10	Year 2
53109000	Woven fabrics of jute or oth textile bast fibres (excl. unbleached)	10	Year 2
53110012	Unbleached ramie woven fabrics, with≥85% ramie	10	Year 2
53110013	Other ramie woven fabrics, containing≥85% ramie	12	Year 2
53110014	Unbleached ramie woven fabrics, with<85% ramie	10	Year 2
53110015	Other ramie woven fabrics, containing <85% ramie	12	Year 2
53110020	Woven fabrics of paper yarn	10	Year 2
53110090	Woven fabrics of other vegetable textile fibres, nes	10	Year 2
54011010	Sewing thread of synthetic filaments, not for retail sale	5	Year 1
54011020	Sewing thread of synthetic filaments, for retail sale	5	Year 1
54012010	Sewing thread of artificial filaments, not for retail sale	5	Year 1
54012020	Sewing thread of artificial filaments, for retail sale	5	Year 1
54021010	High tenacity filaments yarn of nylon-6, not for retail sale	5	Year 1
54021020	High tenacity filaments yarn of nylon-6,6, not for retail sale	5	Year 1
54021030	High tenacity filaments yarn of aramides, not for retail sale	5	Year 1
54021090	High tenacity filaments yarn of other polyamides nes, nprs	5	Year 1
54022000	High tenacity filaments yarn of polyesters, nprs	5	Year 1
54023111	Elastic filament of nylon-6, psy, ≤50tex, not for retail sale	5	Year 1
54023112	Elastic filament of nylon-6,6,psy, ≤50tex, not for retail sale	5	Year 1
54023113	Elastic filament of aramides,,psy, ≤50tex, not for retail sale	5	Year 1
54023119	Elastic filament of other polyamides,psy, ≤50tex, not for retail sale	5	Year 1
54023190	Other textured yarn of polyamides,psy, ≤50tex, not for retail sale	5	Year 1
54023211	Elastic filament of nylon-6,psy, >50tex, not for retail sale	5	Year 1
54023212	Elastic filament of nylon-6,6,psy, >50tex, not for retail sale	5	Year 1
54023213	Elastic filament of aramides,psy, >50tex, not for retail sale	5	Year 1
54023219	Elastic filament of other polyamides,psy, >50tex, not for retail sale	5	Year 1

china_s_final_offer

54023290	Other textured yarn of polyamides,psy, >50tex, not for retail sale	5	Year 1
54023310	Elastic filament of polyesters, not for retail sale	5	Year 1
54023390	Other textured yarn of polyesters, not for retail sale	5	Year 1
54023910	Filament textured yarn of polypropylene, not f retail sale	5	Year 1
54023990	Other synthetic filament textured yarn, nes, not for retail sale	5	Year 1
54024110	Single yarn of nylon-6, with≤50turns/m, not for retail sale	5	Year 1
54024120	Single yarn of nylon-6,6, with≤50turns/m, not f retail sale	5	Year 1
54024130	Single yarn of aramides, with≤50turns/m, not for retail sale	5	Year 1
54024190	Single yarn of other polyamides nes, with≤50turns/m, n f retail sale	5	Year 1
54024200	Single yarn of partially oriented polyesters, with≤50turns/m, nprs	5	Year 1
54024300	Single yarn of polyesters, nes, with≤50turns/m, n f retail sale	5	Year 1
54024910	Single yarn of polypropylene, with≤50turns/m, n f retail sale	5	Year 1
54024920	Single yarn of polyurethane, with≤50turns/m, n f retail sale	5	Year 1
54024990	Single synthetic yarn, nes, with≤50turns/m, not for retail sale	5	Year 1
54025110	Single yarn of nylon-6, with >50turns/m, not for retail sale	5	Year 1
54025120	Single yarn of nylon-6,6, with >50turns/m, not for retail sale	5	Year 1
54025130	Single yarn of aramides, with >50turns/m, not for retail sale	5	Year 1
54025190	Single yarn of other polyamides, with >50turns/m, n f retail sale	5	Year 1
54025200	Single yarn of polyesters, with >50turns/m, nf retail sale	5	Year 1
54025910	Single yarn, of polypropylene, with >50turns/m, n f retail sale	5	Year 1
54025990	Single synthetic yarn, nes, with >50turns/m, not for retail sale	5	Year 1
54026110	Multiple or cabled yarn of nylon-6, n f retail sale	5	Year 1
54026120	Multiple or cabled yarn of nylon-6,6, n f retail sale	5	Year 1
54026130	Multiple or cabled yarn of aramides, n f retail sale	5	Year 1
54026190	Multiple or cabled yarn of other polyamides, n f retail sale	5	Year 1
54026200	Multiple or cabled yarn of polyesters, nprs	5	Year 1
54026910	Multiple or cabled yarn, of popypropylene, not for retail sale	5	Year 1
54026920	Multiple or cabled yarn, of polyurethane, not for retail sale	5	Year 1
54026990	Multiple or cabled yarn, nes, not for retail sale	5	Year 1
54031000	High tenacity yarn of viscose rayon, nprs	5	Year 1
54032000	Artificial textured yarn, nprs	5	Year 1
54033100	Single yarn of viscose rayon, with≤120turns/m, nprs	5	Year 1
54033200	Single yarn of viscose rayon, with >120turns/m, nprs	5	Year 1
54033310	Single yarn of cellulose diacetate, not for retail sale	5	Year 1
54033390	Other single yarn of cellulose acetate, not for retail sale	5	Year 1
54033900	Single artificial yarn, nes, nprs	5	Year 1

china_s_final_offer

54034100	Multiple or cabled yarn of viscose rayon, nprs	5	Year 1
54034200	Multiple or cabled yarn of cellulose acetate, nprs	5	Year 1
54034900	Multiple or cabled artificial yarn, nes, nprs	5	Year 1
54041000	Synthetic monofilament of ≥ 67 decitex, ≤ 1 mm	5	Year 1
54049000	Strip & the like of synthetic textile materials, ≤ 5 mm	5	Year 1
54050000	Monofilament; strip & the like of artificial textile materials	5	Year 1
54061000	Synthetic filament yarn (excl. sewing thread), for retail sale	5	Year 1
54062000	Artificial filament yarn (excl. sewing thread), for retail sale	5	Year 1
54071010	Woven fabrics of high tenacity yarn of nylon or other polyamides	10	Year 2
54071020	Woven fabrics of high tenacity yarn of polyesters	10	Year 2
54072000	Woven fabrics obtained from synthetic strip or the like	10	Year 2
54073000	Fabrics of synthetic filament yarn specified in Note 9 to Section XI	10	Year 2
54074100	Unbleached or bleached woven fabrics, $\geq 85\%$ nylon...	10	Year 2
54074200	Dyed woven fabrics of synthetic filament yarn, $\geq 85\%$ nylon...	10	Year 2
54074300	Coloured woven fabrics of synthetic filament yarn, $\geq 85\%$ nylon...	10	Year 2
54074400	Printed woven fabrics of synthetic filament yarn, $\geq 85\%$ nylon...	10	Year 2
54075100	Unbleached or bleached woven fabrics, $\geq 85\%$ textured polyester	10	Year 2
54075200	Dyed woven fabrics of synthetic filament yarn, $\geq 85\%$ textured polyester	10	Year 2
54075300	Coloured woven fabrics of synthetic yarn, $\geq 85\%$ textured polyester	10	Year 2
54075400	Printed woven fabrics of synthetic yarn, $\geq 85\%$ textured polyester	10	Year 2
54076100	Other woven fabrics of synthetic yarn, $\geq 85\%$ non-textured polyester	10	Year 2
54076900	Other woven fabrics of synthetic yarn, $\geq 85\%$ polyester, nes	10	Year 2
54077100	Unbleached or bleached woven fabrics, $\geq 85\%$ synthetic filaments, nes	10	Year 2
54077200	Dyed woven fabrics, $\geq 85\%$ synthetic filaments, nes	10	Year 2
54077300	Coloured woven fabrics, $\geq 85\%$ synthetic filaments, nes	10	Year 2
54077400	Printed woven fabrics, $\geq 85\%$ synthetic filaments, nes	10	Year 2
54078100	Unbleached or bleached woven fabrics, $< 85\%$ synthetic filaments, cotton	10	Year 2
54078200	Dyed woven fabrics, $< 85\%$ synthetic filaments, mixed with cotton	10	Year 2
54078300	Coloured woven fabrics, $< 85\%$ synthetic filaments, mixed with cotton	10	Year 2
54078400	Printed woven fabrics, $< 85\%$ synthetic filaments, mixed with cotton	10	Year 2
54079100	Unbleached or bleached woven fabrics of synthetic filament yarn, nes	10	Year 2
54079200	Dyed woven fabrics of synthetic filament yarn, nes	10	Year 2
54079300	Coloured woven fabrics of synthetic filament yarn, nes	10	Year 2
54079400	Printed woven fabrics of synthetic filament yarn, nes	10	Year 2
54081000	Woven fabrics of high tenacity filament yarn of viscose rayon	10	Year 2
54082110	Unbleached/bleached woven fabrics, $\geq 85\%$ of viscose rayon filament	12	Year 2

china_s_final_offer

54082120	Unbleached/bleachd woven fabrics,≥85% of cellulose acetate filament	12	Year 2
54082190	Unbleached/bleachd wovn fabrics,≥85% of othr artificial filaments	12	Year 2
54082210	Dyed woven fabrics,≥85% of viscose rayon filament	10	Year 2
54082220	Dyed woven fabrics,≥85% of cellulose acetate filament	10	Year 2
54082290	Dyed woven fabrics,≥85% of other artificial filaments	10	Year 2
54082310	Coloured woven fabrics,≥85% of viscose rayon filament	10	Year 2
54082320	Coloured woven fabrics,≥85% of cellulose acetate filament	10	Year 2
54082390	Coloured woven fabrics,≥85% of other artificial filaments	10	Year 2
54082410	Printed woven fabrics,≥85% of viscose rayon filament	10	Year 2
54082420	Printed woven fabrics,≥85% of cellulose acetate filament	10	Year 2
54082490	Printed woven fabrics,≥85% artificial filaments	10	Year 2
54083100	Unbleached or bleached woven fabrics of artificial filament yarn, nes	10	Year 2
54083200	Dyed woven fabrics of artificial filament yarn, nes	10	Year 2
54083300	Coloured woven fabrics of artificial filament yarn, nes	10	Year 2
54083400	Printed woven fabrics of artificial filament yarn, nes	10	Year 2
55011000	Synthetic filament tow of nylon or other polyamides	5	Year 1
55012000	Synthetic filament tow of polyesters	5	Year 1
55013000	Synthetic filament tow, acrylic or modacrylic	5	Year 1
55019000	Synthetic filament tow, nes	5	Year 1
55020010	Cellulose diacetate filament tow	3	Year 1
55020090	Other artifical filament tow	5	Year 1
55031000	Synthetic staple fibres, of nylon or other polyamides not carded, etc	5	Year 1
55032000	Synthetic staple fibres, of polyesters, not carded, etc	5	Year 1
55033000	Acrylic or modacrylic synthetic staple fibres, not carded, etc	5	Year 1
55034000	Synthetic staple fibres, of polypropylene, not carded, etc	5	Year 1
55039000	Synthetic staple fibres, nes, not carded, etc	5	Year 1
55041000	Artificial staple fibres, of viscose rayon, not carded, etc	5	Year 1
55049000	Artificial staple fibres, (excl. viscose), not carded, etc	5	Year 1
55051000	Waste of synthetic fibre,(incl. noils, yarn waste & garnetted stock)	5	Year 1
55052000	Waste of artificial fibre,(incl. noils, yarn waste & garnetted stock)	5	Year 1
55061000	Synthetic staple fibres, of nylon or other polyamides, carded, etc	5	Year 1
55062000	Synthetic staple fibres, of polyesters, carded, etc	5	Year 1
55063000	Acrylic or modacrylic synthetic staple fibres, carded, etc	5	Year 1
55069000	Synthetic staple fibres, nes, carded, etc	5	Year 1
55070000	Artificial staple fibres, carded, combed or processed for spinning	5	Year 1
55081000	Sewing thread of synthetic staple fibres	5	Year 1

china_s_final_offer

55082000	Sewing thread of artificial staple fibres	5	Year 1
55091100	Single yarn, with≥85% staple fibres of nylon or oth polyamides, nprs	5	Year 1
55091200	Multiple or cabled yarn,≥85% staple fibres of nylon, etc, nprs	5	Year 1
55092100	Single yarn, with≥85% polyester staple fibres, nprs	5	Year 1
55092200	Multiple or cabled yarn, with≥85% polyester staple fibres, nprs	5	Year 1
55093100	Single yarn, with≥85% acrylic or modacrylic staple fibres, nprs	5	Year 1
55093200	Multiple or cabled yarn,≥85% acrylic/modacrylic staple fibres, nprs	5	Year 1
55094100	Single yarn, with≥85% synthetic staple fibres, nes, nprs	5	Year 1
55094200	Multiple or cabled yarn, with≥85% synthetic staple fibres, nes, nprs	5	Year 1
55095100	Yarn,<85% polyester staple fibres, with artifical staple fibres, nprs	5	Year 1
55095200	Yarn,<85% polyester staple fibres, with wool/fine animal hair, nprs	5	Year 1
55095300	Yarn,<85% polyester staple fibres, mixed with cotton, nprs	5	Year 1
55095900	Yarn,<85% polyester staple fibres, nes, nprs	5	Year 1
55096100	Yarn,<85% acrylic or modacrylic staple fibres, with wool..., nprs	5	Year 1
55096200	Yarn,<85% acrylic or modacrylic staple fibres, with cotton, nprs	5	Year 1
55096900	Yarn,<85% acrylic or modacrylic staple fibres, nes, nprs	5	Year 1
55099100	Yarn,<85% synthetic staple fibres, nes, mixed with wool..., nprs	5	Year 1
55099200	Yarn,<85% synthetic staple fibres, nes, mixed with cotton, nprs	5	Year 1
55099900	Yarn,<85% synthetic staple fibres, nes, nprs	5	Year 1
55101100	Single yarn, with≥85% artificial staple fibres, nprs	5	Year 1
55101200	Multiple or cabled yarn, with≥85% artificial staple fibres, nprs	5	Year 1
55102000	Yarn, with<85% artificial staple fibres, mixed with wool..., nprs	5	Year 1
55103000	Yarn, with<85% artificial staple fibres, mixed with cotton, nprs	5	Year 1
55109000	Yarn, with<85% artificial staple fibres, nes, nprs	5	Year 1
55111000	Yarn, with≥85% synthetic staple fibres, put up for retail sale	5	Year 1
55112000	Yarn,<85% synthetic staple fibres, put up for retail sale	5	Year 1
55113000	Yarn of artificial staple fibres, put up for retail sale	5	Year 1
55121100	Unbleached or bleached woven fabrics,≥85% polyester staple fibres	18	Year 2
55121900	Printed, dyed or coloured woven fabrics,≥85% polyester staple fibres	10	Year 2
55122100	Unbleached or bleached woven fabrics,≥85% acrylic... staple fibres	13	Year 2
55122900	Printed, dyed or coloured woven fabrics,≥85% acrylic.. staple fibres	10	Year 2
55129100	Unbleached or bleached woven fabrics,≥85% synthetic staple fib, nes	18	Year 2
55129900	Printed, dyed, coloured woven fabrics,≥85% synthetic fibres, nes	10	Year 2
55131110	Unblchd plain weave fabric,<85% polyster staple fib+cottn,≤170g/m2	16	Year 2
55131120	Bleachd plain weave fabric,<85% polyster stple fib+cotton,≤170g/m2	15	Year 2
55131210	Unblchd 3, 4-thread twill,<85% polyster staple fib+cottn,≤170g/m2	16	Year 2

china_s_final_offer

55131220	Bleachd 3,4-thread twill,<85% polyester staple fib+cottn,≤170g/m2	18	Year 2
55131310	Unblchd woven fabric nes,<85% polyester staple fib+cotton,≤170g/m2	16	Year 2
55131320	Bleachd woven fabric nes,<85% polyester staple fib+cotton,≤170g/m2	18	Year 2
55131900	Woven fabrics,<85% synthetic staple fibres + cotton, nes,≤170g/m2	18	Year 2
55132100	Dyed plain weave fabrics,<85% polyester fibres + cotton,≤170g/m2	10	Year 2
55132200	Dyed 3 or 4-thread twill,<85% polyester fibres + cotton,≤170g/m2	10	Year 2
55132300	Dyed woven fabrics, nes,<85% polyester fibres + cotton,≤170g/m2	10	Year 2
55132900	Dyed woven fabrics,<85% synthetic fibres + cotton, nes,≤170g/m2	10	Year 2
55133100	Coloured plain weave fabrics,<85% polyester fibres+cotton,≤170g/m2	10	Year 2
55133200	Coloured 3 or 4-thread twill,<85% polyester fibres+cotton,≤170g/m2	10	Year 2
55133300	Coloured woven fabrics, nes,<85% polyester fibres+cotton,≤170g/m2	10	Year 2
55133900	Coloured woven fabrics,<85% synthetic fibres + cotton, nes,≤170g/m2	10	Year 2
55134100	Printed plain weave fabrics,<85% polyester fibres + cotton,≤170g/m2	10	Year 2
55134200	Printed 3 or 4-thread twill,<85% polyester fibres + cotton,≤170g/m2	10	Year 2
55134300	Printed woven fabrics, nes,<85% polyester fibres + cotton,≤170g/m2	10	Year 2
55134900	Printed woven fabrics,<85% synthetic fibres + cotton, nes,≤170g/m2	10	Year 2
55141110	Unblchd plain weave fabric,<85% polyster staple fib+cottn, >170g/m2	16	Year 2
55141120	Bleachd plain weave fabric,<85% polyster staple fib+cottn, >170g/m2	18	Year 2
55141210	Unblchd 3,4-thread twill,<85% polyester staple fib+cotton, >170g/m2	16	Year 2
55141220	Bleachd 3,4-thread twill,<85% polyester staple fib+cotton, >170g/m2	18	Year 2
55141310	Unblchd woven fabric nes,<85% polyester staple fib+cotton, >170g/m2	16	Year 2
55141320	Bleachd woven fabric nes,<85% polyester staple fib+cotton, >170g/m2	18	Year 2
55141900	Woven fabrics,<85% synthetic staple fibres + cotton, nes, >170g/m2	16	Year 2
55142100	Dyed plain weave fabrics,<85% polyester fibres + cotton, >170g/m2	10	Year 2
55142200	Dyed 3 or 4-thread twill,<85% polyester fibres + cotton, >170g/m2	10	Year 2
55142300	Dyed woven fabrics, nes,<85% polyester fibres + cotton, >170g/m2	10	Year 2
55142900	Dyed woven fabrics,<85% synthetic fibres + cotton, nes, >170g/m2	10	Year 2
55143100	Coloured plain weave fabrics,<85% polyester fibres+cotton, >170g/m2	10	Year 2
55143200	Coloured 3 or 4-thread twill,<85% polyester fibres+cotton, >170g/m2	10	Year 2
55143300	Coloured woven fabrics, nes,<85% polyester fibres+cotton, >170g/m2	10	Year 2
55143900	Coloured woven fabrics,<85% synthetic fibres+cotton, nes, >170g/m2	10	Year 2
55144100	Printed plain weave fabrics,<85% polyester fibres+cotton, >170g/m2	10	Year 2
55144200	Printed 3 or 4-thread twill,<85% polyester fibres+cotton, >170g/m2	10	Year 2
55144300	Printed woven fabrics, nes,<85% polyester fibres+cotton, >170g/m2	10	Year 2
55144900	Printed woven fabrics,<85% synthetic fibres+cotton, nes, >170g/m2	10	Year 2
55151100	Woven fabrics,<85% polyester staple fibres with viscose rayon fibres	10	Year 2

china_s_final_offer

55151200	Woven fabrics of polyester staple fibres mixed wit man-made filaments	10	Year 2
55151300	Woven fabrics of polyester staple fibres, mixed with wool...	10	Year 2
55151900	Woven fabrics of polyester staple fibres, nes	10	Year 2
55152100	Woven fabrics of acrylic or modacrylic fibres with man-made filaments	10	Year 2
55152200	Woven fabrics of acrylic or modacrylic fibres mixed with wool...	12	Year 2
55152900	Woven fabrics of acrylic or modacrylic staple fibres, nes	10	Year 2
55159100	Woven fabrics of synthetic staple fibres nes, with man-made filaments	10	Year 2
55159200	Woven fabrics of synthetic staple fibres, nes, with wool...	10	Year 2
55159900	Woven fabrics of synthetic staple fibres, nes	10	Year 2
55161100	Unbleached or bleached woven fabrics, ≥85% artificial staple fibres	12	Year 2
55161200	Dyed woven fabrics, ≥85% artificial staple fibres	10	Year 2
55161300	Coloured woven fabrics, ≥85% artificial staple fibres	10	Year 2
55161400	Printed woven fabrics, ≥85% artificial staple fibres	10	Year 2
55162100	Unbl or bl woven fabrics, <85% artificial fibres, with man-made filaments	12	Year 2
55162200	Dyed woven fabrics, <85% artificial fibres, with man-made filaments	10	Year 2
55162300	Coloured woven fabrics, <85% artific fibres, with man-made filaments	10	Year 2
55162400	Printed woven fabrics, <85% artific fibres, with man-made filaments	10	Year 2
55163100	unbl or bl woven fabrics, <85% artificial fibres, with wool...	12	Year 2
55163200	Dyed woven fabrics, <85% artificial fibres, with wool...	10	Year 2
55163300	Coloured woven fabrics, <85% artificial staple fibres, with wool...	10	Year 2
55163400	Printed woven fabrics, <85% artificial staple fibres, with wool...	10	Year 2
55164100	Unbl or bl woven fabrics, <85% artificial staple fibres, mixed with cotton	12	Year 2
55164200	Dyed woven fabrics, <85% artificial staple fibres, mixed with cotton	12	Year 2
55164300	Coloured woven fabrics, <85% artificial staple fibres mixed w cotton	10	Year 2
55164400	Printed woven fabrics, <85% artificial staple fibres mixed wi cotton	10	Year 2
55169100	Unbl or bl woven fabrics, artificial staple fibres, nes	12	Year 2
55169200	Dyed woven fabrics, artificial staple fibres, nes	10	Year 2
55169300	Coloured woven fabrics, artificial staple fibres, nes	10	Year 2
55169400	Printed woven fabrics, artificial staple fibres, nes	10	Year 2
56011000	Sanitary towels & tampons, napkins, etc, of textile material wadding	10	Year 2
56012100	Cotton wadding & articles thereof	10	Year 2
56012210	Cigarette filter tipsof man-made fibres	12	Year 2
56012290	Other wadding of man-made fibres & articles thereof, nes	12	Year 2
56012900	Wadding & articles of wadding, nes	10	Year 2
56013000	Textile flock & dust & mill neps	10	Year 2
56021000	Needleloom felt & stitch-bonded fibre fabrics	10	Year 2

china_s_final_offer

56022100	Felt of wool or fine animal hair (excl. impregnated, coated, etc)	10	Year 2
56022900	Felt of textile materials (excl. impregnated, coated, etc)	10	Year 2
56029000	Felt, nes	10	Year 2
56031110	Nonwovens of man-made filament, ≤25g/m2, coated, etc.	10	Year 2
56031190	Nonwovens of man-made filament, ≤25g/m2, not coated, etc.	10	Year 2
56031210	Nonwovens of man-made filament, >25g/m2 but ≤70g/m2, coated, etc.	10	Year 2
56031290	Nonwovens of man-made filament, >25g/m2 but ≤70g/m2, not coated, etc.	10	Year 2
56031310	Nonwovens of man-made filament, >70g/m2 but ≤150g/m2, coated, etc.	10	Year 2
56031390	Nonwovens of man-made filament, >70g/m2 but ≤150g/m2, not coated, etc.	10	Year 2
56031410	Nonwovens of man-made filament, >150g/m2, coated, etc.	10	Year 2
56031490	Nonwovens of man-made filament, >150g/m2, not coated, etc.	10	Year 2
56039110	Nonwovens of other materials, ≤25g/m2, coated, etc.	10	Year 2
56039190	Nonwovens of other materials, ≤25g/m2, not coated, etc.	10	Year 2
56039210	Nonwovens of other materials, >25g/m2 but ≤70g/m2, coated, etc.	10	Year 2
56039290	Nonwovens of other materials, >25g/m2 but ≤70g/m2, not coated, etc.	10	Year 2
56039310	Nonwovens of other materials, >70g/m2 but ≤150g/m2, coated, etc.	10	Year 2
56039390	Nonwovens of other materials, >70g/m2 but ≤150g/m2, not coated, etc.	10	Year 2
56039410	Nonwovens of other materials, >150g/m2, coated, etc.	10	Year 2
56039490	Nonwovens of other materials, >150g/m2, not coated, etc.	10	Year 2
56041000	Rubber thread & cord, textile covered	5	Year 1
56042000	High tenacity yarn of polyesters, of nylon... , impregnated/coated	5	Year 1
56049000	Textile yarn & strip, etc, impregnated or coated	5	Year 1
56050000	Metallized yarn, being textile yarn, or strip, etc, in thread	5	Year 1
56060000	Gimped yarn & strip; chenille yarn; loop wale-yarn	5	Year 1
56071000	Twine, cordage, ropes & cables, of jute or other textile bast fibres	5	Year 1
56072100	Binder or baler twine of sisal, etc, of the genus Agave	5	Year 1
56072900	Twine, cordage, ropes & cables, of sisal, etc, of genus Agave, nes	5	Year 1
56074100	Binder or baler twine of polyethylene or polypropylene	5	Year 1
56074900	Twine, cordage, ropes & cables, of polyethylene or polypropylene	5	Year 1
56075000	Twine, cordage, ropes & cables, of synthetic fibres, nes	5	Year 1
56079010	Twine, cordage, ropes & cables, of abaca or other hard (leaf) fibres	5	Year 1
56079090	Twine, cordage, ropes & cables, nes	5	Year 1
56081100	Made up fishing nets of man-made textile materials	10	Year 2
56081900	Knotted netting of man-made textile materials (excl. fishing nets)	12	Year 2
56089000	Knotted netting of twine, cordage or rope of textile materials, nes	10	Year 2
56090000	Articles of yarn, strip, etc, twine, cordage, rope or cables, nes	10	Year 2

china_s_final_offer

57011000	Carpets & other textile floor coverings, of wool..., knotted	14	Year 2
57019010	Floor coverings of man-made textile fibres, knotted	16	Year 2
57019020	Floor coverings of silk	14	Year 2
57019090	Floor coverings of other textile fibres, nes, knotted	14	Year 2
57021000	Kelem, Schumacks, Karamanie & other similar hand-woven rugs	14	Year 2
57022000	Floor coverings of coconut fibres (coir)	14	Year 2
57023100	Pile floor coverings of wool..., woven, not made up	10	Year 2
57023200	Pile floor coverings of man-made textiles, woven, not made up	16	Year 2
57023900	Pile floor coverings of other textiles, woven, not made up, nes	14	Year 2
57024100	Pile floor coverings of wool..., woven, made up	10	Year 2
57024200	Pile floor coverings of man-made textiles, woven, made up	10	Year 2
57024900	Pile floor coverings of other textiles, woven, made up, nes	14	Year 2
57025100	Non-pile floor coverings of wool...woven, not made up	14	Year 2
57025200	Non-pile floor coverings of man-made textiles, woven, not made up	16	Year 2
57025900	Non-pile floor coverings of other textiles, woven, not made up, nes	14	Year 2
57029100	Non-pile floor coverings of wool..., woven, made up	14	Year 2
57029200	Non-pile floor coverings of man-made textiles, woven, made up	16	Year 2
57029900	Non-pile floor coverings of textile materials, woven, made up, nes	14	Year 2
57031000	Tufted floor coverings of wool or of fine animal hair	14	Year 2
57032000	Tufted floor coverings of nylon or other polyamides	10	Year 2
57033000	Tufted floor coverings of man-made textile materials, nes	10	Year 2
57039000	Tufted floor coverings of other textiles, nes	14	Year 2
57041000	Carpet tiles≤0.3m2, of felt, not tufted or flocked	14	Year 2
57049000	Floor coverings of felt, nes, not tufted or flocked	10	Year 2
57050010	Other floor coverings of wool or fine animal hair, nes	14	Year 2
57050020	Other floor coverings of man-made textile fibres, nes	10	Year 2
57050090	Other textile floor coverings, nes	14	Year 2
58011000	Woven pile fabrics & chenille fabrics of wool or fine animal hair	10	Year 2
58012100	Uncut weft pile fabrics of cotton	12	Year 2
58012200	Cut corduroy of cotton	10	Year 2
58012300	Weft pile fabrics of cotton, nes	10	Year 2
58012400	Warp pile fabrics, epingle (uncut), of cotton	10	Year 2
58012500	Warp pile fabrics, cut, of cotton	10	Year 2
58012600	Chenille fabrics, of cotton	10	Year 2
58013100	Uncut weft pile fabrics of man-made fibres, nes	10	Year 2
58013200	Cut corduroy of man-made fibres, nes	10	Year 2

china_s_final_offer

58013300	Weft pile fabrics of man-made fibres, nes	10	Year 2
58013400	Warp pile fabrics, epingle (uncut), of man-made fibres	10	Year 2
58013500	Warp pile fabrics, cut, of man-made fibres, nes	10	Year 2
58013600	Chenille fabrics of man-made fibres, nes	10	Year 2
58019010	Woven pile & chenille fabrics of silk or silk waste	10	Year 2
58019090	Woven pile & chenille fabrics of other textile materials, nes	10	Year 2
58021100	Unbleached terry towelling & similar woven terry fabrics, of cotton	12	Year 2
58021900	Woven terry fabrics of cotton, nes	10	Year 2
58022010	Woven terry fabrics of silk or silk waste	12	Year 2
58022020	Woven terry fabrics of wool or fine animal hair	12	Year 2
58022030	Woven terry fabrics of man-made fibres	14	Year 2
58022090	Woven terry fabrics of other textile materials, nes	12	Year 2
58023010	Tufted textile fabrics of silk or silk waste	10	Year 2
58023020	Tufted textile fabrics of wool or fine animal hair	10	Year 2
58023030	Tufted textile fabrics of cotton or flax, etc.	10	Year 2
58023040	Tufted textile fabrics of man-made fibres	10	Year 2
58023090	Tufted textile fabrics of other textile materials	10	Year 2
58031000	Cotton gauze	10	Year 2
58039010	Gauze of silk or silk waste	10	Year 2
58039020	Gauze of man-made fibres	12	Year 2
58039090	Gauze of other textiles, nes	10	Year 2
58041010	Tulles & other net fabrics of silk or silk waste	10	Year 2
58041020	Tulles & other net fabrics of cotton	10	Year 2
58041030	Tulles & other net fabrics of man-made fibres	12	Year 2
58041090	Tulles & other net fabrics of other textile materials, nes	10	Year 2
58042100	Lace of man-made fibres in piece/strips/motifs, machine made	10	Year 2
58042910	Lace of silk or silk waste in piece/strips/motifs, machine made	10	Year 2
58042920	Lace of cotton in piece/strips/motifs, machine made	10	Year 2
58042990	Lace of other textiles in piece/strips/motifs, machine made, nes	10	Year 2
58043000	Hand-made lace in pieces, in strips or in motifs	10	Year 2
58050010	Needle-worked tapestries	12	Year 2
58050090	Hand-woven tapestries of the type Gobelins, Flandres, etc	12	Year 2
58061010	Narrow woven pile/chenille fabrics of cotton or bast fibres	10	Year 2
58061090	Narrow woven pile/chenille fabrics of other textl materials, nes	10	Year 2
58062000	Narrow woven fabrics, with ≥5% elastomeric yarn or rubber thread	10	Year 2
58063100	Narrow woven fabrics of cotton, nes	10	Year 2

china_s_final_offer

58063200	Narrow woven fabrics of man-made fibres, nes	10	Year 2
58063910	Narrow woven fabrics of silk or silk waste, nes	10	Year 2
58063920	Narrow woven fabrics of wool or fine animal hair, nes	10	Year 2
58063990	Narrow woven fabrics of other textile materials, nes	10	Year 2
58064010	Fabrics of warp without weft by adhesive, of cottn or bast fibres	10	Year 2
58064090	Fabrics of warp without weft by adhesive, of othr textl materials	10	Year 2
58071000	Labels, badges... of textiles, woven, in piece..., not embriodered	10	Year 2
58079000	Labels, badges... of textiles, unwoven, in piece..., not embriodered	10	Year 2
58081000	Braids, in the piece	10	Year 2
58089000	Ornamental trimmings in the piece; tassels, pompons, etc, nes	10	Year 2
58090010	Woven fabrics of metal thread/metallized yarn with cotton, nes	10	Year 2
58090020	Wovn fabrics of metal thread/metllizd yarn with man-made fibres, nes	10	Year 2
58090090	Woven fabrics of metal thread/metallized yarn, nes	10	Year 2
58101000	Embroidery without visible ground	10	Year 2
58109100	Cotton embroidery, in the piece, in strips or in motifs	10	Year 2
58109200	Embroidery of man-made fibres, in the piece, in strips or in motifs	10	Year 2
58109900	Embroidery of other textiles, in the piece, in strips or in motifs	10	Year 2
58110010	Quilted products of silk or silk waste, in the piece	10	Year 2
58110020	Quilted products of woll or fine animal hair, in the piece	10	Year 2
58110030	Quilted products of cotton, in the piece	10	Year 2
58110040	Quilted products of man-made fibres, in the piece	12	Year 2
58110090	Quilted products of other textile materials nes, in the piece	10	Year 2
59011010	Fabrics of cotton or bast fibres, coated with gum for books	10	Year 2
59011020	Fabrics of man-made fibres, coated with gum for books	10	Year 2
59011090	Fabrics of other textile materials, coated with gum for books	10	Year 2
59019010	Prepared painting canvas	10	Year 2
59019091	Tracing cloth; buckram, etc, of cotton or bast fibres	10	Year 2
59019092	Tracing cloth; buckram, etc, of man-made fibres	10	Year 2
59019099	Tracing cloth; buckram, etc, of other textile materials	10	Year 2
59021000	Tyre cord fabric of high tenacity yarn of nylon or other polyamides	10	Year 2
59022000	Tyre cord fabric of high tenacity yarn of polyesters	10	Year 2
59029000	Tyre cord fabric of high tenacity yarn of viscose rayon	10	Year 2
59031010	Textile insulating cloth or tape treated with polyvinyl chloride	10	Year 2
59031020	Textile imitation leather treated with polyvinyl chloride	10	Year 2
59031090	Other textile fabrics treated with polyvinyl chloride	10	Year 2
59032010	Textile insulating cloth or tape treated with polyurethane	10	Year 2

china_s_final_offer

59032020	Textile imitation leather treated with polyurethane	10	Year 2
59032090	Other textile fabrics treated with polyurethane	10	Year 2
59039010	Textile insulating cloth or tape treated with other plastics, nes	10	Year 2
59039020	Textile imitation leater treated with other plastics, nes	10	Year 2
59039090	Other textile fabrics treated with other plastics, nes	10	Year 2
59041000	Linoleum	14	Year 2
59049000	Floor coverings with coating... on a textile backing, nes	14	Year 2
59050000	Textile wall coverings	10	Year 2
59061010	Rubberized textile adhesive insulating tape of a width≤20cm	10	Year 2
59061090	Other rubberized textile adhesive tape of a width≤20cm	10	Year 2
59069100	Rubberized textile fabrics, knitted or crocheted	10	Year 2
59069910	Rubberized textile insulating cloth or tape, not knitted/crocheted	10	Year 2
59069990	Other rubberized textile fabrics, not knitted or crocheted, nes	10	Year 2
59070010	Textile insulating cloth or tape otherwise impregnated, coated...	10	Year 2
59070020	Painted canvas otherwise impregnated, coated...	10	Year 2
59070090	Textile fabrics, nes, otherwise impregnated, coated...	10	Year 2
59080000	Textile wicks for lamps...; incandescent gas mantles, etc	10	Year 2
59090000	Textile... tubing, with or without lining, etc, of other materials	8	Year 1
59100000	Transmission or conveyor belts or belting, of textile material	8	Year 1
59111010	Narrow fabrics of velvet impregntd with rubber f coverg weaving beams	8	Year 1
59111090	Textile fabrics coatd..with rubbr/leathr/oth material f technical use	8	Year 1
59112000	Bolting cloth	8	Year 1
59113100	Textile fabrics & felts, for paper-making machines,<650g/m2	8	Year 1
59113200	Textile fabrics & felts, for paper-making machines,≥650g/m2	8	Year 1
59114000	Straining cloth of a kind used in oil presses, etc	8	Year 1
59119000	Textile articles for technical uses, nes, specified in Note 7	8	Year 1
60011000	Long pile fabrics, knitted or crocheted	10	Year 2
60012100	Looped pile fabrics of cotton, knitted or crocheted	10	Year 2
60012200	Looped pile fabrics of man-made fibres, knitted or crocheted	10	Year 2
60012900	Looped pile fabrics of textile materials, knitted or crocheted	12	Year 2
60019100	Pile fabrics of cotton, nes, knitted or crocheted	10	Year 2
60019200	Pile fabrics of man-made fibres, nes, knitted or crocheted	10	Year 2
60019900	Pile fabrics of textile materials, nes, knitted or crocheted	12	Year 2
60024010	Knittd/crochetd fabrics of cotton,wid≤30cm,≥5%, elastomeric yarn	10	Year 2
60024020	Knittd/crochetd fabrics of silk, wid≤30cm,≥5%, elastomeric yarn	10	Year 2
60024030	Knitted/crochetd fabrics of synthetic fibres, wid≤30cm,elastomeric yarn≥5%	10	Year 2

china_s_final_offer

60024040	Knitted/crochetd fabrics of artificial fibres, wid ≤30cm, elastomeric yarn ≥5%	10	Year 2
60024090	Other knitted/crocheted fabrics, width ≤30cm, ≥5%, elastomeric yarn	10	Year 2
60029010	Knitted/crochetd fabrics of cotton, wid ≤30cm, ≥5%, elastomeric rubber thread	10	Year 2
60029020	Knitted/crochetd fabrics of silk, wid ≤30cm, ≥5%, elastomeric rubber thread	10	Year 2
60029030	Knitted/crochetd fabrics of synthetic fibres, wid ≤30cm, ≥5%, elastomeric rubber thread	10	Year 2
60029040	Knitted/crochetd fabrics of artificial fibres, wid ≤30cm, ≥5%, elastomeric rubber thread	10	Year 2
60029090	Knitted/crochetd fabrics of silk, wid ≤30cm, ≥5%, elastomeric rubber thread	10	Year 2
60031000	Knitted/crocheted fabrics of wool or fine animal hair, wid ≤30cm, <5%	10	Year 2
60032000	Knitted/crocheted fabrics of cotton, wid ≤30cm, <5%	10	Year 2
60033000	Knitted/crocheted fabrics of synthetic fibres, wid ≤30cm, <5%	10	Year 2
60034000	Knitted/crocheted fabrics of artificial fibres, wid ≤30cm, <5%	10	Year 2
60039000	Knitted/crocheted fabrics of fabrics, nes, wid ≤30cm, <5%	10	Year 2
60041010	Knitted/crochetd fabrics of cotton, wid >30cm, elastomeric yarn ≥5%	10	Year 2
60041020	Knitted/crochetd fabrics of silk, wid >30cm, elastomeric yarn ≥5%	10	Year 2
60041030	Knitted/crochetd fabrics of synthetic fibres, wid >30cm, elastomeric yarn ≥5%	10	Year 2
60041040	Knitted/crochetd fabrics of artificial fibres, wid >30cm, elastomeric yarn ≥5%	10	Year 2
60041090	Knitted/crochetd fabrics, wid >30cm, elastomeric yarn ≥5%	10	Year 2
60049010	Knitted/crochetd fabrics of cotton, wid >30cm, ≥5%, elastomeric rubber thread	10	Year 2
60049020	Knitted/crochetd fabrics of silk, wid >30cm, ≥5%, elastomeric rubber thread	10	Year 2
60049030	Knitted/crochetd fabrics of synthetic fibres, wid >30cm, ≥5%, elastomeric rubber thread	10	Year 2
60049040	Knitted/crochetd fabrics of artificial fibres, wid >30cm, ≥5%, elastomeric rubber thread	10	Year 2
60049090	Knitted/crochetd fabrics, wid >30cm, ≥5%, elastomeric rubber thread	10	Year 2
60051000	Other warp knit fabrics of wool or fine animal hair	12	Year 2
60052100	Other warp knit fabrics of unbleached or bleached cotton	10	Year 2
60052200	Other warp knit fabrics of dyed cotton	10	Year 2
60052300	Other warp knit fabrics of cotton of yarns of different colours	10	Year 2
60052400	Other warp knit fabrics of printed cotton	10	Year 2
60053100	Other warp knit fabrics of unbleached or bleached synthetic fibres	10	Year 2
60053200	Other warp knit fabrics of dyed synthetic fibres	10	Year 2
60053300	Other warp knit fabrics of synthetic fibres of yarns of different colours	10	Year 2
60053400	Other warp knit fabrics of printed synthetic fibres	10	Year 2
60054100	Other warp knit fabrics of unbleached or bleached artificial fibres	10	Year 2
60054200	Other warp knit fabrics of dyed artificial fibres	10	Year 2
60054300	Other warp knit fabrics of artificial fibres of yarns of different colours	10	Year 2
60054400	Other warp knit fabrics of printed artificial fibres	10	Year 2
60059000	Other warp knit fabrics of other fibres, nes	12	Year 2

china_s_final_offer

60061000	Other knitted/crocheted fabrics of wool or fine animal hair, nes	12	Year 2
60062100	Other knitted/crocheted fabrics of unbleached or bleached cotton, nes	10	Year 2
60062200	Other knitted/crocheted fabrics of dyed cotton, nes	10	Year 2
60062300	Other knitted/crocheted fabrics of cotton of yarns of different colours	10	Year 2
60062400	Other knitted/crocheted fabrics of printed cotton, nes	10	Year 2
60063100	Other knitted/crocheted fabrics of unbleached/bleached synthetic fibres	10	Year 2
60063200	Other knitted/crocheted fabrics of dyed synthetic fibres, nes	10	Year 2
60063300	Other knitted/crocheted fabrics of synthetic fibres of different colors	10	Year 2
60063400	Other knitted/crocheted fabrics of printed synthetic fibres, nes	10	Year 2
60064100	Other knitted/crocheted fabrics of unbleached/bleached artificial fibres	10	Year 2
60064200	Other knitted/crocheted fabrics of dyed artificial fibres, nes	10	Year 2
60064300	Other knitted/crocheted fabrics of artificial fibres of different colors	10	Year 2
60064400	Other knitted or crocheted fabrics of printed artificial fibres	10	Year 2
60069000	Other knitted or crocheted fabrics, nes	12	Year 2
61011000	Men's or boys' overcoats, etc, of wool..., knitted or crocheted	25	Year 2
61012000	Men's or boys' overcoats, etc, of cotton, knitted or crocheted	17,5	Year 2
61013000	Men's or boys' overcoats, etc, of man-made fibres, knitted or crocheted	17,5	Year 2
61019000	Men's or boys' overcoats, etc, of other textiles, knitted or crocheted	17,5	Year 2
61021000	Woman's or girls' overcoats, etc, of wool..., knitted or crocheted	25	Year 2
61022000	Woman's or girls' overcoats, etc, of cotton, knitted or crocheted	17,5	Year 2
61023000	Woman's or girls' overcoats, etc, of man-made fibres, knitted/crocheted	17,5	Year 2
61029000	Woman's or girls' overcoats, etc, of other textiles, knitted/crocheted	20	Year 2
61031100	Men's or boys' suits of wool or fine animal hair, knitted/crocheted	25	Year 2
61031200	Men's or boys' suits of synthetic fibres, knitted or crocheted	25	Year 2
61031900	Men's or boys' suits of other textiles, nes, knitted or crocheted	17,5	Year 2
61032100	Men's or boys' ensembles of wool or fine hair, knitted or crocheted	25	Year 2
61032200	Men's or boys' ensembles of cotton, knitted or crocheted	20	Year 2
61032300	Men's or boys' ensembles of synthetic fibres, knitted or crocheted	25	Year 2
61032900	Men's or boys' ensembles of other textiles, nes, knitted/crocheted	25	Year 2
61033100	Men's or boys' jackets & blazers of wool..., knitted or crocheted	16	Year 2
61033200	Men's or boys' jackets & blazers of cotton, knitted or crocheted	16	Year 2
61033300	Men's or boys' jackets... of synthetic fibres, knitted or crocheted	19	Year 2
61033900	Men's or boys' jackets... of other textiles, nes, knitted/crocheted	16	Year 2
61034100	Men's or boys' trousers, etc, of wool..., knitted or crocheted	16	Year 2
61034200	Men's or boys' trousers, etc, of cotton, knitted or crocheted	16	Year 2
61034300	Men's or boys' trousers, etc, of synthetic fibres, knitted/crocheted	17,5	Year 2

china_s_final_offer

61034900	Men's or boys' trousers, etc, of other textiles, knitted/crocheted	16	Year 2
61041100	Women's or girls' suits of wool or fine hair, knitted or crocheted	17,5	Year 2
61041200	Women's or girls' suits of cotton, knitted or crocheted	17,5	Year 2
61041300	Women's or girls' suits of synthetic fibres, knitted or crocheted	25	Year 2
61041900	Women's or girls' suits of other textiles, nes, knitted/crocheted	17,5	Year 2
61042100	Women's or girls' ensembles, of wool..., knitted or crocheted	17,5	Year 2
61042200	Women's or girls' ensembles, of cotton, knitted or crocheted	17,5	Year 2
61042300	Women's or girls' ensembles, of synthetic fibres, knitted/crocheted	25	Year 2
61042900	Women's or girls' ensembles, of other textiles, knitted/crocheted	15	Year 2
61043100	Women's or girls' jackets, of wool..., knitted or crocheted	16	Year 2
61043200	Women's or girls' jackets, of cotton, knitted or crocheted	16	Year 2
61043300	Women's or girls' jackets, of synthetic fibres, knitted/crocheted	19	Year 2
61043900	Woman's or girls' jackets, of other textiles, knitted or crocheted	16	Year 2
61044100	Dresses of wool or fine animal hair, knitted or crocheted	16	Year 2
61044200	Dresses of cotton, knitted or crocheted	16	Year 2
61044300	Dresses of synthetic fibres, knitted or crocheted	17,5	Year 2
61044400	Dresses of artificial fibres, knitted or crocheted	16	Year 2
61044900	Dresses of other textile material, nes, knitted or crocheted	16	Year 2
61045100	Skirts & divided skirts of wool or fine hair, knitted or crocheted	14	Year 2
61045200	Skirts & divided skirts of cotton, knitted or crocheted	14	Year 2
61045300	Skirts & divided skirts of synthetic fibres, knitted or crocheted	16	Year 2
61045900	Skirts & divided skirts of other textiles, nes, knitted or crocheted	14	Year 2
61046100	Women's or girls' trousers, etc, of wool..., knitted or crocheted	16	Year 2
61046200	Women's or girls' trousers, etc, of cotton, knitted or crocheted	16	Year 2
61046300	Women's or girls' trousers, etc, of synthetic, knitted or crocheted	17,5	Year 2
61046900	Women's or girls' trousers, etc, of other textile, knitted/crocheted	16	Year 2
61051000	Men's or boys' shirts of cotton, knitted or crocheted	16	Year 2
61052000	Men's or boys' shirts of man-made fibres, knitted or crocheted	17,5	Year 2
61059000	Men's or boys' shirts of other textiles, nes, knitted or crocheted	16	Year 2
61061000	Women's or girls' blouses, etc, of cotton, knitted or crocheted	16	Year 2
61062000	Women's or girls' blouses, etc, of man-made fibres, knitted/crochetd	17,5	Year 2
61069000	Women's or girls' blouses, etc, of other textiles, knitted/crocheted	16	Year 2
61071100	Men's or boys' underpants & briefs of cotton, knitted or crocheted	14	Year 2
61071200	Men's or boys' underpants, etc, of man-made fibres, knitted/crochetd	16	Year 2
61071910	Men's or boys' underpants, etc, of silk or silk waste, knitted/crochetd	14	Year 2
61071990	Men's or boys' underpants, etc, of other textiles, knitted/crocheted	14	Year 2

china_s_final_offer

61072100	Men's or boys' pyjamas of cotton, knitted or crocheted	14	Year 2
61072200	Men's or boys' pyjamas of man-made fibres, knitted or crocheted	16	Year 2
61072910	Men's or boys' pyjamas of silk or silk waste, knitted or crocheted	14	Year 2
61072990	Men's or boys' pyjamas of other textiles, nes, knitted or crocheted	14	Year 2
61079100	Men's or boys' dressing gowns, etc, of cotton, knitted or crocheted	14	Year 2
61079200	Men's or boys' dressing gowns, of man-made fibres, knitted/crocheted	16	Year 2
61079900	Men's or boys' dressing gowns, of other textiles, knitted/crocheted	14	Year 2
61081100	Women's/girls' slippers, etc, of man-made fibres, knitted or crocheted	16	Year 2
61081910	Women's/girls' slippers, etc, of cotton, knitted or crocheted	14	Year 2
61081920	Women's/girls' slippers, etc, of silk or silk waste, knitted or crocheted	14	Year 2
61081990	Women's/girls' slippers, etc, of other textile materials, knitted/crocheted	14	Year 2
61082100	Women's or girls' briefs & panties of cotton, knitted or crocheted	14	Year 2
61082200	Women's or girls' briefs, etc, of man-made fibres, knitted/crocheted	16	Year 2
61082910	Women's or girls' briefs, etc, of silk or silk waste, knitted/crocheted	14	Year 2
61082990	Women's or girls' briefs, etc, of other textiles, knitted/crocheted	14	Year 2
61083100	Women's or girls' nighties..., etc, of cotton, knitted or crocheted	14	Year 2
61083200	Women's or girls' pyjamas, etc, of man-made fibres, knitted/crocheted	16	Year 2
61083910	Women's or girls' pyjamas, etc, of silk or silk waste, knitted/crocheted	14	Year 2
61083990	Women's or girls' nighties, etc, of other textiles, knitted/crocheted	14	Year 2
61089100	Women's or girls' dressing gowns..., of cotton, knitted/crocheted	14	Year 2
61089200	Women's or girls' dressing gowns of man-made fibre, knitted/crocheted	16	Year 2
61089900	Women's or girls' dressing gowns of other textiles, knitted/crocheted	14	Year 2
61091000	T-shirts, singlets & other vests, of cotton, knitted or crocheted	14	Year 2
61099010	T-shirts, singlets, etc, of silk or silk waste, knitted/crocheted	14	Year 2
61099090	T-shirts, singlets, etc, of other textiles, nes, knitted/crocheted	14	Year 2
61101100	Jerseys, pullovers, etc, of wool, knitted or crocheted	14	Year 2
61101200	Jerseys, pullovers, etc, of cashmere, knitted or crocheted	14	Year 2
61101910	Jerseys, pullovers, etc, of other goat hair, knitted/crocheted	14	Year 2
61101920	Jerseys, pullovers, etc, of rabbit or hare hair, knitted/crocheted	14	Year 2
61101990	Jerseys, pullovers, etc, of other animal fine hair nes, knitted/crocheted	14	Year 2
61102000	Jerseys, pullovers, etc, of cotton, knitted or crocheted	14	Year 2
61103000	Jerseys, pullovers, etc, of man-made fibres, knitted or crocheted	16	Year 2
61109010	Jerseys, pullovers, etc, of silk or silk waste, knitted or crocheted	14	Year 2
61109090	Jerseys, pullovers, etc, of other textiles, knitted or crocheted	14	Year 2
61111000	Babies' garments, etc, of wool or fine animal hair, knitted/crocheted	14	Year 2
61112000	Babies' garments, etc, of cotton, knitted or crocheted	14	Year 2

china_s_final_offer

61113000	Babies' garments, etc, of synthetic fibres, knitted or crocheted	16	Year 2
61119000	Babies' garments, etc, of other textiles, knitted or crocheted	14	Year 2
61121100	Track-suits of cotton, knitted or crocheted	16	Year 2
61121200	Track-suits of synthetic fibres, knitted or crocheted	17,5	Year 2
61121900	Track-suits of other textiles, knitted or crocheted	16	Year 2
61122010	Ski-suits, of cotton, knitted or crocheted	16	Year 2
61122090	Ski-suits, of other textile materials, knitted or crocheted	19	Year 2
61123100	Men's or boys' swimwear of synthetic fibres, knitted or crocheted	17,5	Year 2
61123900	Men's or boys' swimwear of other textiles, knitted or crocheted	16	Year 2
61124100	Women's or girls' swimwear of synthetic fibres, knitted or crocheted	17,5	Year 2
61124900	Women's or girls' swimwear of other textiles, knitted or crocheted	16	Year 2
61130000	Garments of knitted or crocheted fabrics of 59.03, 59.06, 59.07	16	Year 2
61141000	Garments of wool or fine animal hair, knitted or crocheted, nes	16	Year 2
61142000	Garments of cotton, knitted or crocheted, nes	16	Year 2
61143000	Garments of man-made fibres, knitted or crocheted, nes	17,5	Year 2
61149000	Garments of other textiles, knitted or crocheted, nes	16	Year 2
61151100	Panty hose, etc, of synthetic fib, <67decitex, knitted/crocheted	16	Year 2
61151200	Panty hose, etc, of synthetic fib, ≥67decitex, knitted/crocheted	16	Year 2
61151910	Panty hose & tights of cotton, knitted or crocheted	14	Year 2
61151990	Panty hose & tights of other textl materials nes, knittd/crochetd	14	Year 2
61152000	Women's hosiery of <67decitex, knitted/crocheted	14	Year 2
61159100	Hosiery & footwear, of wool..., knitted or crocheted, nes	14	Year 2
61159200	Hosiery & footwear, of cotton, knitted or crocheted, nes	14	Year 2
61159300	Hosiery & footwear, of synthetic fibres, knitted or crocheted, nes	16	Year 2
61159900	Hosiery & footwear, of other textiles, knitted or crocheted, nes	14	Year 2
61161000	Gloves, impregnated... with plastics or rubber, knitted or crocheted	14	Year 2
61169100	Gloves, mittens & mitts, of wool..., knitted or crocheted	14	Year 2
61169200	Gloves, mittens & mitts, of cotton, knitted or crocheted	14	Year 2
61169300	Gloves, mittens & mitts, of synthetic fibres, knitted or crocheted	16	Year 2
61169900	Gloves, mittens & mitts, of other textiles, knitted or crocheted	14	Year 2
61171000	Shawls, scarves, mufflers, mantillas, veils, etc, knitted/crocheted	14	Year 2
61172000	Ties, bow ties & cravats, knitted or crocheted	14	Year 2
61178000	Other clothing accessories, knitted or crocheted, nes	14	Year 2
61179000	Parts of garments or clothing accessories, knitted or crocheted	14	Year 2
62011100	Men's or boys' overcoats, etc, of wool or fine animal hair	16	Year 2
62011210	Men's or boys' overcoats, etc, of cotton, stuffed with down	16	Year 2

china_s_final_offer

62011290	Men's or boys' overcoats, etc, of cotton, nes	16	Year 2
62011310	Men's or boys' overcoats, etc, of man-made fibres, down stuffed	17,5	Year 2
62011390	Men's or boys' overcoats, etc, of man-made fibres, nes	17,5	Year 2
62011900	Men's or boys' overcoats, etc, of other textiles, nes	16	Year 2
62019100	Men's or boys' anoraks, wind-cheaters, etc, of wool/fine animal hair	16	Year 2
62019210	Men's or boys' anoraks, wind-cheaters, etc, of cotton, down stuffed	16	Year 2
62019290	Men's or boys' anoraks, wind-cheaters, etc, of cotton, nes	16	Year 2
62019310	Men's/boys' anoraks, wind-cheaters..., of man-made fib, down stuffed	17,5	Year 2
62019390	Men's or boys' anoraks, wind-cheaters, etc, of man-made fibres, nes	17,5	Year 2
62019900	Men's or boys' anoraks, wind-cheaters, etc, of other textiles, nes	16	Year 2
62021100	Woman's or girls' overcoats, etc, of wool or fine animal hair	16	Year 2
62021210	Woman's or girls' overcoats, etc, of cotton, stuffed with down	16	Year 2
62021290	Woman's or girls' overcoats, etc, of cotton, nes	16	Year 2
62021310	Woman's or girls' overcoats, etc, of man-made fibres, down stuffed	19	Year 2
62021390	Woman's or girls' overcoats, etc, of man-made fibres, nes	19	Year 2
62021900	Woman's or girls' overcoats, etc, of other textiles, nes	16	Year 2
62029100	Woman's or girls' anoraks, wind-cheaters, etc, of wool...	16	Year 2
62029210	Woman's or girls' anoraks, wind-cheaters..., of cotton, down stuffd	16	Year 2
62029290	Woman's or girls' anoraks, wind-cheaters..., of cotton, nes	16	Year 2
62029310	Woman's/girls' anoraks,wind-cheaters..., of man-made fib, down stuffd	17,5	Year 2
62029390	Woman's or girls' anoraks, wind-cheaters..., of man-made fibres, nes	17,5	Year 2
62029900	Woman's or girls' anoraks, wind-cheaters, etc, of other textiles, nes	16	Year 2
62031100	Men's or boys' suits of wool or fine animal hair	17,5	Year 2
62031200	Men's or boys' suits of synthetic fibres	17,5	Year 2
62031910	Men's or boys' suits of silk or silk waste	17,5	Year 2
62031990	Men's or boys' suits of other textiles, nes	17,5	Year 2
62032100	Men's or boys' ensembles of wool or fine animal hair	17,5	Year 2
62032200	Men's or boys' ensembles of cotton	17,5	Year 2
62032300	Men's or boys' ensembles of synthetic fibres	17,5	Year 2
62032910	Men's or boys' ensembles of silk or silk waste	17,5	Year 2
62032990	Men's or boys' ensembles of other textiles, nes	17,5	Year 2
62033100	Men's or boys' jackets & blazers of wool or fine animal hair	16	Year 2
62033200	Men's or boys' jackets & blazers of cotton	16	Year 2
62033300	Men's or boys' jackets & blazers of synthetic fibres	17,5	Year 2
62033910	Men's or boys' jackets & blazers of silk or silk waste	16	Year 2
62033990	Men's or boys' jackets & blazers of other textl materials, nes	16	Year 2

china_s_final_offer

62034100	Men's or boys' trousers, breeches, etc, of wool or fine animal hair	16	Year 2
62034210	Men's or boys' arabian trousers, breeches of cotton	16	Year 2
62034290	Men's or boys' trousers, breeches, nes, of cotton	16	Year 2
62034310	Men's or boys' arabian trousers, breeches of synthetic fibres	17,5	Year 2
62034390	Men's or boys' trousers, breeches, nes, of synthetic fibres	17,5	Year 2
62034910	Men's or boys' arabian trousers, breeches of oth textile fibres	16	Year 2
62034990	Men's or boys' trousers, breeches, nes, of oth textile fibres	16	Year 2
62041100	Women's or girls' suits of wool or fine animal hair	17,5	Year 2
62041200	Women's or girls' suits of cotton	17,5	Year 2
62041300	Women's or girls' suits of synthetic fibres	17,5	Year 2
62041910	Women's or girls' suits of silk or silk waste	17,5	Year 2
62041990	Women's or girls' suits of other textiles, nes	17,5	Year 2
62042100	Women's or girls' ensembles of wool or fine animal hair	17,5	Year 2
62042200	Women's or girls' ensembles of cotton	17,5	Year 2
62042300	Women's or girls' ensembles of synthetic fibres	20	Year 2
62042910	Women's or girls' ensembles of silk or silk waste	20	Year 2
62042990	Women's or girls' ensembles of other textile materials, nes	14	Year 2
62043100	Women's or girls' jackets & blazers of wool or fine animal hair	16	Year 2
62043200	Women's or girls' jackets & blazers of cotton	16	Year 2
62043300	Women's or girls' jackets & blazers of synthetic fibres	17,5	Year 2
62043910	Women's or girls' jackets of silk or silk waste	16	Year 2
62043990	Women's or girls' jackets of other textiles, nes	16	Year 2
62044100	Dresses of wool or fine animal hair	16	Year 2
62044200	Dresses of cotton	16	Year 2
62044300	Dresses of synthetic fibres	17,5	Year 2
62044400	Dresses of artificial fibres	16	Year 2
62044910	Women's or girls' dresses of silk or silk waste	16	Year 2
62044990	Women's or girls' dresses of other textile materials, nes	16	Year 2
62045100	Skirts & divided skirts of wool or fine animal hair	14	Year 2
62045200	Skirts & divided skirts of cotton	14	Year 2
62045300	Skirts & divided skirts of synthetic fibres	16	Year 2
62045910	Women's or girls' skirts of silk or silk waste	14	Year 2
62045990	Women's or girls' skirts of other textile materials, nes	14	Year 2
62046100	Women's or girls' trousers/breeches, etc, of wool/fine animal hair	16	Year 2
62046200	Women's or girls' trousers, breeches, etc, of cotton	16	Year 2
62046300	Women's or girls' trousers, breeches, etc, of synthetic fibres	17,5	Year 2

china_s_final_offer

62046900	Women's or girls' trousers, breeches, etc, of other textiles, nes	16	Year 2
62051000	Men's or boys' shirts of wool or fine animal hair	16	Year 2
62052000	Men's or boys' shirts of cotton	16	Year 2
62053000	Men's or boys' shirts of man-made fibres	16	Year 2
62059010	Men's or boys' shirts of silk or silk waste	16	Year 2
62059090	Men's or boys' shirts of other textile materials, nes	16	Year 2
62061000	Women's or girls' blouses, shirts, etc, of silk or silk waste	16	Year 2
62062000	Women's or girls' blouses, shirts, etc, of wool or fine animal hair	16	Year 2
62063000	Women's or girls' blouses, shirts, etc, of cotton	16	Year 2
62064000	Women's or girls' blouses, shirts, etc, of man-made fibres	17,5	Year 2
62069000	Women's or girls' blouses, shirts, etc, of other textiles, nes	16	Year 2
62071100	Men's or boys' underpants & briefs of cotton	14	Year 2
62071910	Men's or boys' underpants & briefs of silk or silk waste	14	Year 2
62071920	Men's or boys' underpants & briefs of man-made fibres	16	Year 2
62071990	Men's or boys' underpants & briefs of oth textile materials, nes	14	Year 2
62072100	Men's or boys' nightshirts & pyjamas of cotton	14	Year 2
62072200	Men's or boys' nightshirts & pyjamas of man-made fibres	16	Year 2
62072910	Men's or boys' nightshirts & pyjamas of silk or silk waste	14	Year 2
62072990	Men's or boys' nightshirts & pyjamas of oth textl materials, nes	14	Year 2
62079100	Men's or boys' singlets, dressing gowns, etc, of cotton	14	Year 2
62079200	Men's or boys' singlets,dressing gowns, etc, of man-made fibres	16	Year 2
62079910	Men's or boys' singlets,dressing gowns, etc, of silk or silk waste	14	Year 2
62079990	Men's or boys'singlets,dressing gowns etc, of oth textl materl, nes	14	Year 2
62081100	Women's or girls' slips & petticoats of man-made fibres	16	Year 2
62081910	Women's or girls' slips & petticoats of silk or silk waste	14	Year 2
62081920	Women's or girls' slips & petticoats of cotton	14	Year 2
62081990	Women's or girls' slips & petticoats of oth textl materials, nes	14	Year 2
62082100	Women's or girls' nightdresses & pyjamas of cotton	14	Year 2
62082200	Women's or girls' nightdresses & pyjamas of man-made fibres	16	Year 2
62082910	Women's or girls' nightdresses & pyjamas of silk or silk waste	14	Year 2
62082990	Women's or girls' nightdresses & pyjamas of oth textl materls, nes	14	Year 2
62089100	Women's or girls' dressing gowns, panties, etc, of cotton	14	Year 2
62089200	Women's or girls' dressing gowns, panties, etc, of man-made fibres	16	Year 2
62089910	Women's or girls' dressing gowns, panties.., of silk or silk waste	14	Year 2
62089990	Women's or girls' dressing gowns/panties.., of oth textiles, nes	14	Year 2
62091000	Bables' garments & clothing accessories of wool or fine animal hair	14	Year 2

china_s_final_offer

62092010	Bables' napkins (diapers) of cotton	14	Year 2
62092090	Bables' garments & clothing accessories of cotton	14	Year 2
62093000	Bables' garments & clothing accessories of synthetic fibres	16	Year 2
62099000	Bables' garments & clothing accessories of other textiles, nes	14	Year 2
62101010	Garments of felt or nonwoven, of wool or fine animal hair	16	Year 2
62101020	Garments of felt or nonwoven, of cotton or bast fibres	16	Year 2
62101030	Garments of felt or nonwoven, of man-made fibres	17,5	Year 2
62101090	Garments of felt or nonwoven, of other textiles	16	Year 2
62102000	Garments of 6201.11 to 19, from fabrics of 59.03, 59.06 or 59.07	16	Year 2
62103000	Garments of 6202.11 to 19, from fabrics of 59.03, 59.06 or 59.07	16	Year 2
62104000	Men's or boys' garments of fabrics of 59.03, 59.06 or 59.07	16	Year 2
62105000	Women's or girls' garments of fabrics of 59.03, 59.06 or 59.07	16	Year 2
62111100	Men's or boys' swimwear	16	Year 2
62111200	Women's or girls' swimwear	16	Year 2
62112010	Ski suits of cotton	16	Year 2
62112090	Ski suits of other textile materials	19	Year 2
62113100	Men's or boys' garments of wool or fine animal hair, nes	16	Year 2
62113210	Men's or boys' arabian robes of cotton	16	Year 2
62113290	Men's or boys' garments of cotton, nes	16	Year 2
62113310	Men's or boys' arabian robes of man-made fibres	17,5	Year 2
62113390	Men's or boys' garments of man-made fibres, nes	17,5	Year 2
62113910	Men's or boys' garments of silk or silk waste, nes	16	Year 2
62113990	Men's or boys' garments of other textiles, nes	16	Year 2
62114100	Women's or girls' garments of wool or fine animal hair	16	Year 2
62114200	Women's or girls' garments of cotton, nes	16	Year 2
62114300	Women's or girls' garments of man-made fibres, nes	17,5	Year 2
62114910	Women's or girls' garments of silk or silk waste, nes	16	Year 2
62114990	Women's or girls' garments of other textiles, nes	16	Year 2
62121010	Brassieres, of man-made fibres	16	Year 2
62121090	Brassieres, of other textiles	14	Year 2
62122010	Girdles & panty-girdles, of man-made fibres	16	Year 2
62122090	Girdles & panty-girdles, of other textiles	14	Year 2
62123010	Corselettes, of man-made fibres	16	Year 2
62123090	Corselettes, of other textiles	14	Year 2
62129010	Braces, suspenders and the like, of man-made fibres	16	Year 2
62129090	Braces, suspenders and the like, of other textiles, nes	14	Year 2

china_s_final_offer

62131010	Handkerchiefs of silk or silk waste, embroidered	14	Year 2
62131090	Handkerchiefs of silk or silk waste, nes	14	Year 2
62132010	Handkerchiefs of cotton, embroidered	14	Year 2
62132090	Handkerchiefs of cotton, nes	14	Year 2
62139010	Handkerchiefs of other textiles, embroidered	14	Year 2
62139090	Handkerchiefs of other textiles, nes	14	Year 2
62141000	Shawls, scarves, mufflers, mantillas, veils, etc, of silk/silk waste	14	Year 2
62142000	Shawls, scarves, mufflers, mantillas, veils, etc, of wool...	14	Year 2
62143000	Shawls, scarves, mufflers, mantillas, veils, etc, of synthetic fibr	16	Year 2
62144000	Shawls, scarves, mufflers, mantillas, veils, etc, of artificial fib	14	Year 2
62149000	Shawls, scarves, mufflers, mantillas, veils, etc, of oth textls nes	14	Year 2
62151000	Ties, bow ties & cravats of silk or silk waste	14	Year 2
62152000	Ties, bow ties & cravats of man-made fibres	16	Year 2
62159000	Ties, bow ties & cravats of other textiles, nes	14	Year 2
62160000	Gloves, mittens & mitts	14	Year 2
62171010	Stocking, socks and sockettes	14	Year 2
62171020	Kimono belts	14	Year 2
62171090	Other made up clothing accessories, nes	14	Year 2
62179000	Parts of garments or of clothing accessories, nes	14	Year 2
63011000	Electric blankets	16	Year 2
63012000	Blankets (excl. electric blankets) & travelling rugs, of wool...	16	Year 2
63013000	Blankets (excl. electric blankets) & travelling rugs, of cotton	16	Year 2
63014000	Blankets (excl. electric blankets), etc, of synthetic fibres	17,5	Year 2
63019000	Other blankets & travelling rugs, nes	16	Year 2
63021010	Bed linen, of cotton, knitted or crocheted	14	Year 2
63021090	Bed linen, of other textiles, knitted or crocheted	14	Year 2
63022110	Printed cotton bed sheets, not knitted or crocheted	14	Year 2
63022190	Other printed cotton bed-linen, not knitted or crocheted	14	Year 2
63022210	Printed bed sheets of man-made fibres, not knitted or crocheted	16	Year 2
63022290	Other printed bed-linen of man-made fibres, not knitted or crocheted	16	Year 2
63022910	Printed bed-linen of silk or silk waste, not knitted or crocheted	14	Year 2
63022920	Printed bed-linen of bast fibres, not knitted or crocheted	14	Year 2
63022990	Printed bed-linen of other textiles, nes, not knitted or crocheted	14	Year 2
63023110	Embroidered cotton bed linen, not knit,crochtd or printed	14	Year 2
63023191	Cotton bed sheets,not knitted, crocheted, printed or embroiderd	14	Year 2
63023192	Cotton towelling coverlets, not knit, crochtd, printd or embroid	14	Year 2

china_s_final_offer

63023199	Other cotton bed linen, not knit, crocheted, printed or embroidered, nes	14	Year 2
63023210	Embroidered bed linen of man-made fibres, not knit, crocheted or printed	16	Year 2
63023290	Other bed linen of man-made fibres, not knit, crocheted, printed or embroidered	16	Year 2
63023910	Bed linen of silk or silk waste, not knit, crocheted or printed, nes	14	Year 2
63023921	Embroidered bed linen of bast fibres, not knit, crocheted or printed	14	Year 2
63023929	Other bed linen of bast fibres, not knit, crocheted, printed or embroidered	14	Year 2
63023991	Embroidered bed linen of other textiles, not knit, crocheted or printed	14	Year 2
63023999	Bed linen of other textiles, not knit, crocheted, printed or embroidered, nes	14	Year 2
63024010	Table linen, handmade, knitted or crocheted	14	Year 2
63024090	Table linen, machine-made, knitted or crocheted	14	Year 2
63025110	Table linen of cotton, embroidered, not knitted or crocheted	14	Year 2
63025190	Table linen of cotton, not embroidered, knitted or crocheted	14	Year 2
63025210	Table linen of flax, embroidered, not knitted or crocheted	14	Year 2
63025290	Table linen of flax, not embroidered, knitted or crocheted	14	Year 2
63025310	Table linen of man-made fibres, embroidered, not knit or crocheted	14	Year 2
63025390	Table linen of man-made fibres, not embroidered, knitted or crocheted	16	Year 2
63025900	Table linen of other textiles, nes, not knitted or crocheted	14	Year 2
63026010	Bath towels of cotton terry fabrics	14	Year 2
63026090	Other toilet linen & kitchen linen of cotton terry fabrics	14	Year 2
63029100	Toilet linen & kitchen linen of cotton, nes	14	Year 2
63029200	Toilet linen & kitchen linen of flax, nes	14	Year 2
63029300	Toilet linen & kitchen linen of man-made fibres, nes	16	Year 2
63029900	Toilet linen & kitchen linen of other textiles, nes	14	Year 2
63031110	Curtains & interior blinds; valances of cotton, knitted	14	Year 2
63031120	Curtains & interior blinds; valances of cotton, crocheted	14	Year 2
63031210	Curtains & interior blinds; valances of synthetic fibres, knitted	16	Year 2
63031220	Curtains & interior blinds; valances of synthetic fibres, crocheted	16	Year 2
63031910	Curtains & interior blinds; valances of other textiles, knitted	14	Year 2
63031920	Curtains & interior blinds; valances of other textiles, crocheted	14	Year 2
63039100	Curtains & interior blinds; valances of cotton, not knit or crocheted	14	Year 2
63039200	Curtains & interior blinds; valances of synthetic fibres, not knit or crocheted	16	Year 2
63039900	Curtains & interior blinds; valances of other textiles, not knit or crocheted	14	Year 2
63041121	Bedspreads, hand - knitted	14	Year 2
63041129	Bedspreads, machine - knitted	14	Year 2
63041131	Bedspreads, hand- crocheted	14	Year 2
63041139	Bedspreads, machine-crocheted	14	Year 2

china_s_final_offer

63041910	Bedspreads of silk or silk waste, not knitted or crocheted	14	Year 2
63041921	Embroiderd bedspreads of cotton or bast fibres, not knit or crocheted	14	Year 2
63041929	Nonembroid bedspreads of cotton or bast fibres, not knitted or crocheted	14	Year 2
63041931	Embroiderd bedspreads of man-made fibres, not knitted or crocheted	16	Year 2
63041939	Nonembroid bedspreads of man-made fibres, not knitted or crocheted	16	Year 2
63041991	Embroiderd bedspreads of other textiles, not knitted or crocheted	14	Year 2
63041999	Nonembroid bedspreads of other textiles, not knitted or crocheted	14	Year 2
63049121	Furnishing articles, nes, hand - knitted	14	Year 2
63049129	Furnishing articles, nes, machine - knitted	14	Year 2
63049131	Furnishing articles, nes, hand - crocheted	14	Year 2
63049139	Furnishing articles, nes, machine - crocheted	14	Year 2
63049210	Embroiderd cotton furnishing articles, nes, not knit or crocheted	14	Year 2
63049290	Nonembroid cotton furnishing articles, nes, not knitted or crocheted	14	Year 2
63049310	Embroiderd furnishing articles of synthetic fibres, not knit or crocheted	16	Year 2
63049390	Nonembroid furnishing articles of synthetic fibres, not knit or crocheted	16	Year 2
63049910	Furnishing articles of silk or silk waste, not knitted or crocheted	14	Year 2
63049921	Embroiderd furnishing articles of bast fibres, not knitted or crocheted	14	Year 2
63049929	Nonembroid furnishing articles of bast fibres, not knitted or crocheted	14	Year 2
63049990	Furnishing articles of other textiles, nes, not knitted or crocheted	14	Year 2
63051000	Sacks & bags, used for packing goods, of jute, etc	10	Year 2
63052000	Sacks & bags, used for packing goods, of cotton	16	Year 2
63053200	Flexible intermediate bulk containers of man-made textile materials	16	Year 2
63053300	Sacks & bags, of polyethylene or polypropylene strip or the like	16	Year 2
63053900	Sacks & bags, used for packing goods, of man-made textile fibres, nes	16	Year 2
63059000	Sacks & bags, used for packing goods, of other textiles, nes	14	Year 2
63061100	Tarpaulins, awnings & sunblinds, of cotton	14	Year 2
63061200	Tarpaulins, awnings & sunblinds, of synthetic fibres	16	Year 2
63061910	Tarpaulins, awnings & sunblinds, of bast fibres	14	Year 2
63061990	Tarpaulins, awnings & sunblinds, of other textiles, nes	14	Year 2
63062100	Tents of cotton	14	Year 2
63062200	Tents of synthetic fibres	16	Year 2
63062900	Tents of other textiles, nes	14	Year 2
63063100	Sails of synthetic fibres	16	Year 2
63063900	Sails of other textiles (excl. synthetic fibres)	14	Year 2
63064100	Pneumatic mattresses, of cotton	14	Year 2
63064910	Pneumatic mattresses, of man-made fibres	16	Year 2

china_s_final_offer

63064990	Pneumatic mattresses, of other textiles, nes	14	Year 2
63069100	Camping goods, of cotton (excl. tents)	14	Year 2
63069910	Camping goods of bast fibres (excl.tents)	14	Year 2
63069920	Camping goods of man-made fibres (excl.tents)	16	Year 2
63069990	Camping goods of other textiles, nes (excl. tents)	14	Year 2
63071000	Floor-cloths, dish-cloths, dusters & similar cleaning cloths	14	Year 2
63072000	Life-jackets & life-belts	14	Year 2
63079000	Made up articles (incl. dress patterns), nes	14	Year 2
63080000	Sets of woven fabric & yarn, for making up into rugs, etc, prs	14	Year 2
63090000	Worn clothing & other worn articles	14	Year 2
63101000	Used/new rags, worn out scrap twine, cordage, rope, etc, sorted	14	Year 2
63109000	Used/new rags, worn out scrap twine, cordage, rope, etc, not sorted	14	Year 2
64011000	Waterproof footwear incorporating a protective metal toe-cap...	24	Year 2
64019100	Waterproof footwear covering the knee...	24	Year 2
64019200	Waterproof footwear covering the ankle but not the knee	24	Year 2
64019900	Waterproof footwear (not covering the ankle)	24	Year 2
64021200	Ski-boots & cross-country ski footwear of rubber or plastics	10	Year 2
64021900	Sport footwear, nes, of rubber or plastics	24	Year 2
64022000	Footwear with thongs plugged into soles, of rubber or plastics	24	Year 2
64023000	Footwear, with metal toe-cap, of rubber or plastics	24	Year 2
64029100	Footwear, nes, covering the ankle of rubber or plastics	24	Year 2
64029900	Footwear, nes, not covering the ankle, of rubber or plastics	24	Year 2
64031200	Ski-boots, etc, with rubber/plastics/leather.. soles, leather uppers	24	Year 2
64031900	Sports footwear, with rubber/plastics/leather..soles, leather uppers	15	Year 2
64032000	Sandles, with leather soles & straps (over instep, around big toe)	24	Year 2
64033000	Footwear with a wood base, no inner soles or caps, leather uppers	24	Year 2
64034000	Footwear, with a metal toe-cap, leather uppers	24	Year 2
64035100	Footwear with leather soles & uppers, covering the ankle	10	Year 2
64035900	Footwear with leather soles & uppers, not covering the ankle	10	Year 2
64039100	Footwear with rubber... soles & leather uppers, covering the ankle	10	Year 2
64039900	Footwear with rubber... soles, leather uppers, not coverng the ankle	10	Year 2
64041100	Sports footwear,with rubber or plastic soles & textile uppers	24	Year 2
64041900	Other footwear,with rubber or plastic soles & textile uppers	24	Year 2
64042000	Footwear with leather or composition leather soles & textile uppers	24	Year 2
64051000	Footwear, nes, with leather or composition leather uppers	24	Year 2
64052000	Footwear, nes, with textile uppers	22	Year 2

china_s_final_offer

64059000	Footwear, nes	15	Year 2
64061000	Uppers & parts thereof (excl. stiffeners)	15	Year 2
64062000	Outer soles & heels of rubber or plastics	15	Year 2
64069100	Wooden parts of footwear (excl. uppers, outer soles & heels)	15	Year 2
64069900	Non-wood parts of footwear (excl. uppers, outer soles & heels)	15	Year 2
65010000	Hat-forms, hat bodies & hoods of felt; plateaux & manchons of felt	22	Year 2
65020000	Hat-shapes, plaited or made by assembling strips of any material	20	Year 2
65030000	Felt hats & other felt headgear, made from the hat bodies, hoods, etc	22	Year 2
65040000	Hats & other headgear, plaited or assembled by strips of any material	20	Year 2
65051000	Hair-nets of any material	10	Year 2
65059010	Hats & other headgear, crocheted	20	Year 10
65059090	Hats & other headgear, knitted or made up from textil fabric in piece	20	Year 10
65061000	Safety headgear	10	Year 2
65069100	Hats & other headgear, of rubber or plastics	10	Year 10
65069200	Hats & other headgear, of furskin	10	Year 2
65069910	Hats & other headgear, of leather	10	Year 10
65069990	Hats & other headgear, of other materials, nes	24	Year 10
65070000	Head-bands, linings, covers, hat foundations, etc, for headgear	24	Year 2
66011000	Garden or similar umbrellas	14	Year 2
66019100	Umbrellas & sun umbrellas, having a telescopic shaft	10	Year 2
66019900	Umbrellas & sun umbrellas, nes	10	Year 2
66020000	Walking-sticks, seat-sticks, whips, riding-crops & the like	10	Year 2
66031000	Handles & knobs of articles of 66.01 or 66.02	14	Year 2
66032000	Umbrella frames, including frames mounted on shafts (sticks)	14	Year 2
66039000	Parts, trimmings & accessories of articles of 66.01 or 66.02	14	Year 2
67010000	Prepared skins of birds with feathers or down, feathers, etc	20	Year 2
67021000	Artificial flowers, foliage & fruit & articles thereof of plastics	20	Year 2
67029010	Artificial flowers, etc & articles thereof, of feather	20	Year 2
67029020	Artificial flowers, etc & articles thereof, of silk or silk waste	24	Year 2
67029030	Artificial flowers, etc & articles thereof, of man-made fibres	24	Year 2
67029090	Artificial flowers, etc & articles thereof, of other materials, nes	20	Year 2
67030000	Human hair, dressed, etc; animal hair & synthetic materials for wigs	20	Year 2
67041100	Complete wigs of synthetic textile materials	25	Year 2
67041900	False beards, eyebrows & eyelashes, etc, of synthetic fibres	25	Year 2
67042000	Wigs, false beards, eyebrows, etc & articles, nes, of human hair	15	Year 2
67049000	Wigs, false beards, eyebrows, etc, nes	25	Year 2

china_s_final_offer

68010000	Setts, curbstones & flagstones of natural stone (except slate)	12	Year 5
68021010	Tiles etc of marble, side<7cm; artificial colored granuls,powder	24	Year 5
68021090	Other tiles etc, side<7cm;artificial colored granules,powder	20	Year 5
68022110	Monumental/building stone of marble, cut/sawn flat or even	10	Year 2
68022120	Monumental/building stone of Travertine, cut/sawn flat or even	24	Year 2
68022190	Monumental/building stone of travertine/alabaster, cut flat or even	24	Year 2
68022200	Monumental/building stone, cut/sawn flat/even, oth calcareous stone	24	Year 5
68022300	Monumental/building stone, cut/sawn flat or even, granite	10	Year 2
68022900	Monumental/building stone, cut/sawn flat or even nes	15	Year 5
68029110	Carvings of marble, travertine and alabaster	24	Year 2
68029190	Worked building stone nes, of marble, travertine and alabaster	10	Year 2
68029210	Carvings of calcareous stone	24	Year 5
68029290	Worked building stone nes, of calcareous stone	10	Year 2
68029310	Carvings of granite	24	Year 2
68029390	Worked building stone nes, of granite	10	Year 2
68029910	Carvings of other stones, nes	24	Year 10
68029990	Worked building stone and articles thereof, nes	24	Year 10
68030010	Worked slate & articles of slate	20	Year 2
68030090	Worked slate & articles of agglomerated slate	20	Year 2
68041000	Millstones & grindstones for milling, grinding or pulping	8	Year 1
68042100	Millstones & the like of agglomerated synthetic or natural diamond	8	Year 1
68042210	Grinding wheels of other agglomerated abrasives or of ceramics	8	Year 1
68042290	Millstones etc of other agglomerated abrasives or of ceramics	8	Year 1
68042310	Grinding wheels of natural stone	8	Year 1
68042390	Millstones, grandstones, etc of natural stone	8	Year 1
68043010	Oilstone	8	Year 1
68043090	Other hand sharpening or polishing stones	8	Year 1
68051000	Abrasive powder or grain on woven textile fabric bse	8	Year 10
68052000	Abrasive powder or grain on paper or paperboard base	8	Year 10
68053000	Abrasive powder or grain on base of other materials	8	Year 1
68061000	Slag wool, rock wool & sim mineral wools in bulk, sheets or rolls	10,5	Year 5
68062000	Exfoliatd vermiculite,expand clays,foamd slag&sim expand mineral mat	10,5	Year 5
68069000	Art. of heat/sound insulating,etc,nes,mineral mat exc 68.11&12 Ch 69	10	Year 2
68071000	Asphalt or similar material articles, in rolls	12	Year 5
68079000	Asphalt or similar material articles nes	12	Year 5
68080000	Panels,boards...of veg fbr,straw etc agglomertd with mineral binders	10,5	Year 5

china_s_final_offer

68091100	Plaster boards etc not ornamental faced/reinforced w/ paper/paperboard	28	Year 10
68091900	Plaster boards etc not ornamental faced/reinforced nes	25	Year 5
68099000	Articles of plaster or compositions based on plaster nes	25	Year 5
68101100	Building blocks & bricks of cement, concrete/artificial stone	10,5	Year 5
68101910	Tiles,flagstones & similar art. Of artificial stone	10,5	Year 10
68101990	Tiles,flagstones & similar art. Of cement/concrete stone	10,5	Year 10
68109110	Reinforced concrete and prestressed concrete tubes, pipes, rods, plates, piles and similar art	10,5	Year 5
68109190	Other prefabricated structural components for building or civil engineering	10,5	Year 5
68109910	Railway sleepers of concrete	8	Year 1
68109990	Articles of cement, of concrete or of artificial stone, nes	10,5	Year 5
68111000	Corrugated sheets of asbestos-/cellulose fibre-cement or the like	5	Year 1
68112000	Sheets nes,panels/tiles etc of asbestos-/cellulose fibre-cement etc	10,5	Year 10
68113000	Tubes,pipes & fittings of asbestos-/cellulose fibre-cement etc	8	Year 1
68119000	Articles nes, of asbestos-/cellulose fibre-cement or the like	8,4	Year 2
68125000	Asbestos clothing, clothing accessories, footwear & headgear	10,5	Year 5
68126000	Asbestos paper, millboard & felt	10,5	Year 5
68127000	Compressed asbestos fibre jointing, in sheets or rolls	10,5	Year 5
68129000	Asbestos fabricated products nes	10	Year 2
68131000	Asbestos brake linings & pads	10	Year 10
68139000	Asbestos friction material & articles nes	12	Year 10
68141000	Mica plate/sheet/strip,agglomerated/reconstituted on support or not	10,5	Year 5
68149000	Worked mica & articles of mica nes	10,5	Year 5
68151000	Non-electrical articles of graphite or other carbon	15	Year 5
68152000	Articles of peat	15	Year 5
68159100	Articles containing magnesite, dolomite or chromite	15	Year 5
68159900	Articles of stone or of other mineral substances nes	17,5	Year 10
69010000	Bricks/blocks etc & ceramic goods of siliceous earths	8	Year 1
69021000	Refractory bricks etc >50% Mg, Ca or Cr expressed as MgO/CaO/Cr2O3	8	Year 10
69022000	Refractory bricks etc >50% Al2O3, SiO2 or mixture etc	8	Year 10
69029000	Refractory bricks etc nes	8	Year 1
69031000	Refractory ceramic goods nes, >50% graphite/oth forms of carbon etc	8	Year 1
69032000	Refractory ceramic goods nes,>50% Al2O3 or mix/compds of SiO2	8	Year 10
69039000	Refractory ceramic goods nes	8	Year 10
69041000	Building bricks	15	Year 5
69049000	Ceramic flooring blocks, support or filler tiles & the like	24,5	Year 5
69051000	Roofing tiles, ceramic	24,5	Year 5

china_s_final_offer

69059000	Chimney-pots, cowls, chimney liners etc&oth ceramic constructnl goods	24,5	Year 5
69060000	Ceramic pipes, conduits, guttering & pipe fittings	15	Year 5
69071000	Tiles, cubes & sim<7 cm rect or not etc, unglazed ceramics	24,5	Year 5
69079000	Tiles, cubes & sim nes, unglazed ceramics	12	Year 2
69081000	Tiles, cubes & sim<7 cm rect or not etc, glazed ceramics	12	Year 5
69089000	Tiles, cubes & sim nes, glazed ceramics	12	Year 2
69091100	Ceramic wares laboratory,chemical/oth techncl uses of porcelain/china	8	Year 1
69091200	Ceramic articles of hardness to 9 or more on Mohs scale	8	Year 1
69091900	Ceramic wares laboratory, chemical/other technical uses nes	8	Year 10
69099000	Ceramic troughs, tubes etc used in agriculture, ceramic pots etc	21	Year 5
69101000	Ceramic sinks,wash basins & sim sanitary fixturs of porcelain/china	10	Year 2
69109000	Ceramic sinks, wash basins etc & similar sanitary fixtures nes	10	Year 10
69111010	Tableware of porcelain or china	12	Year 10
69111020	Kitchenware of porcelain or china	15	Year 10
69119000	Household articles nes & toilet articles of porcelain or china	24,5	Year 5
69120010	Ceramic tableware	15	Year 10
69120090	Ceramic kitchenware and other household or toilet articles nes	15	Year 10
69131000	Statuettes & other ornamental articles of porcelain or china	15	Year 5
69139000	Statuettes & other ornamental articles of ceramics nes	15	Year 10
69141000	Articles of porcelain or china nes	24,5	Year 5
69149000	Articles of ceramics nes	10	Year 2
70010000	Cullet & other waste & scrap of glass; glass in the mass	12	Year 5
70021000	Balls, glass exc microspheres of No 70.18	12	Year 5
70022010	Preformed glass bars for drawing optical fibre	6	Year 1
70022090	Other glass rods	12	Year 5
70023110	Tubes of fused quartz, of waveguide-level, for optical fibre use	5	Year 1
70023190	Tubes of fused quartz or other fused silica, nes	14	Year 5
70023200	Tubes of glass linear coef of exp≤5 X 10-6 per Kelvin withn 0C-300C	12	Year 5
70023900	Tubes of glass nes	12	Year 5
70031200	Cast gls sheets non-wired coloured etc havng absorb/reflectng layer	15	Year 5
70031900	Cast glass sheets non-wired nes	17,5	Year 5
70032000	Cast glass sheets wired	15	Year 5
70033000	Cast glass profiles	15	Year 5
70042000	Drawn glass sheets, coloured etc having absorbing/reflecting layer	17,5	Year 5
70049000	Drawn glass in sheets nes	17,5	Year 5
70051000	Float gls etc in sheets,non-wired having absorbent/reflecting layer	15	Year 5

china_s_final_offer

70052100	Float glass etc in sheets, non-wired coloured throughout the mass etc	15	Year 10
70052900	Float glass etc in sheets, non-wired nes	15	Year 10
70053000	Float glass etc in sheets, wired	17,5	Year 5
70060000	Glass of 70.03, 70.04, 70.05 bent, edge-worked etc not framed etc	15	Year 5
70071110	Toughened safety glass, for aircraft, spacecraft or vessels	2	Year 1
70071190	Toughened safety glass, for vehicles	10	Year 2
70071900	Other toughened safety glass, nes	14	Year 10
70072110	laminated safety glass, for aircraft, spacecraft or vessels	2	Year 1
70072190	Laminated safety glass, for vehicles	20	Year 10
70072900	Other laminated safety glass, nes	14	Year 10
70080010	Sealed or vacuum insulating glass	14	Year 5
70080090	Other multiple-walled insulating units of glass	14	Year 5
70091000	Rear-view mirrors for vehicles	10	Year 10
70099100	Glass mirrors, unframed	21	Year 10
70099200	Glass mirrors, framed	12	Year 10
70101000	Ampoules of glass conveyance or packing	14	Year 10
70102000	Stoppers/lids/other closures of glass	14	Year 5
70109010	Carboys/bottles/flasks etc of glass, > 1 l	14	Year 10
70109020	Carboys/bottles/flasks etc of glass, >0.33 l but ≤1 l	14	Year 10
70109030	Carboys/bottles/flasks etc of glass, >0.15 l but ≤0.33 l	14	Year 10
70109090	Carboys/bottles/flasks etc of glass, ≤0.15 l	14	Year 10
70111000	Glass envelopes (including bulbs/tubes) for electric lighting	21	Year 5
70112010	Glass envelopes for kinescope and glass parts thereof	10	Year 2
70112090	Stoppers/lids/other closures of glass	10	Year 2
70119010	Glass envelopes for electronic tubes (excl. 70112000)	8	Year 1
70119090	Glass envelopes (incl. bulbs/tubes) nes	21	Year 5
70120000	Glass inners for vacuum flasks or for other vacuum vessels	21	Year 5
70131000	Glassware of a kind used for table kitchen, etc of glass-ceramics	24,5	Year 5
70132100	Drinking glasses other than glass-ceramics, of lead crystal	24,5	Year 5
70132900	Drinking glasses other than glass-ceramics nes	8	Year 1
70133100	Table/kitchenware (exc drinking gls) o/t gls-ceramics of lead crystal	24,5	Year 5
70133200	Table/kitchenware(exc drinkg gls) o/t gls ceramics coef≤5 X 10 ⁻⁶ etc	10	Year 2
70133900	Table/kitchenware (exc drinking glasses) o/than glass-ceramics nes	10	Year 2
70139100	Glassware nes of lead crystal (other than that of 70.10 or 70.18)	10	Year 2
70139900	Glassware nes (other than that of 70.10 or 70.18)	10	Year 10
70140010	Optical elements of glass for optical instruments, not optically worked	10	Year 2

china_s_final_offer

70140090	Signalling glassware (excl. 70.15), not optically worked	17,5	Year 5
70151010	Glasses for corrective photochromic spectacles, not optically worked	21	Year 5
70151090	Other glasses for corrective spectacles, not optically worked	17,5	Year 5
70159010	Clock or watch glasses, curved/bent not optically worked	17,5	Year 5
70159020	Glasses for non-corrective photochromic spectacles, not optically worked	18	Year 5
70159090	Other glasses, curved/bent, not optically worked, nes	12	Year 5
70161000	Glass cubes & other glass smallwares backed or not for mosaics or decorative purposes	22	Year 5
70169010	Leaded lights and the like	24	Year 5
70169090	Glass paving blocks, etc for building; foam glass blocks, etc	18	Year 5
70171000	Laboratory, hygienic or pharmaceutical glassware etc fused quartz/silica nes	0	Year 1
70172000	Laboratory glassware etc of other glass linear expansion etc ≤ 5 X 10 ⁻⁶ Kelvin	8	Year 1
70179000	Laboratory, hygienic or pharmaceutical glassware etc nes	8	Year 1
70181000	Glass beads, imitation pearls/precious or semi-precious stones	10	Year 2
70182000	Glass microspheres not exceeding 1 mm in diameter	20	Year 5
70189000	Glass eyes, statuettes and other ornaments of lamp-worked glass	20	Year 5
70191100	Chopped strands of glass, length ≤ 50mm	12	Year 5
70191200	Rovings of glass	12	Year 2
70191900	Slivers, yarn & other chopped strands of glass	10	Year 2
70193100	Mats of glass fibres	5	Year 1
70193200	Thin sheets (voiles) of glass fibres	14	Year 5
70193900	Webs, mattresses, boards & similar nonwoven products of glass fibres	10,5	Year 10
70194000	Woven fabrics of glass rovings	12	Year 5
70195100	Other woven fabrics of glass fibres, width ≤ 30cm	12	Year 5
70195200	Other woven fabrics of glass fibres, width > 30cm, < 250g/m ² , single yarn ≤ 136tex	12	Year 5
70195900	Woven fabrics of glass fibres, nes	12	Year 5
70199000	Glass fibres (including glass wool) & articles thereof nes	7	Year 10
70200011	Conductivity glass, for technical uses	10,5	Year 10
70200012	Glass umbrella for insulator, for technical uses	10,5	Year 10
70200019	Other articles of glass, for technical uses	10,5	Year 10
70200090	Other articles of glass, nes	15	Year 10
71011011	Tahitian pearls, natural, ungraded	21	Year 5
71011019	Other pearls, natural, ungraded	21	Year 5
71011091	Tahitian pearls, natural	21	Year 5
71011099	Other pearls, natural	21	Year 5
71012110	Pearls cultured unworked, not graded	21	Year 5
71012190	Pearls cultured unworked, graded	21	Year 5

china_s_final_offer

71012210	Pearls cultured worked, not graded	21	Year 5
71012290	Pearls cultured worked, graded	21	Year 5
71021000	Diamonds unsorted whether or not worked	3	Year 1
71022100	Diamonds industrial unworked or simply sawn, cleaved or bruted	0	Year 1
71022900	Diamonds industrial nes excluding mounted or set diamonds	0	Year 1
71023100	Diamonds non-industrial unworked or simply sawn, cleaved or bruted	3	Year 1
71023900	Diamonds non-industrial nes excluding mounted or set diamonds	8	Year 1
71031000	Prec or semi-prec stones (o/t diamonds) unwkcd or smp. sawn or rough shpd	3	Year 5
71039100	Rubies, sapphires & emeralds further worked than sawn or rough shaped	8	Year 1
71039910	Jadeites, further worked than sawn or rough shaped	8	Year 1
71039990	Other precious or semi-precious stones, nes, further worked	8	Year 1
71041000	Piezo-electric quartz whether or not worked or graded	6	Year 1
71042010	Diamonds, unwkcd or graded	0	Year 1
71042090	Syn or reconstr prec/semi-prec stones unwkcd or simpl sawn/shaped	0	Year 1
71049011	Diamonds, further worked, for technical use	6	Year 1
71049019	Syn/reconstr prec/semi-prec stones, furthr wkcd, for technical use	6	Year 1
71049091	Diamonds, further worked, not for technical use	8	Year 1
71049099	Syn/reconstr prec/semi-prec stones, furthr wkcd, not for techncl use	8	Year 1
71051000	Diamond dust or powder	0	Year 1
71059000	Precious or semi-precious stone dust & powder nes	0	Year 1
71061011	Silver powder,not flake,average diameter less than 3 micron	0	Year 1
71061019	Silver powder,not flake,average diameter no less than 3 micron	0	Year 1
71061021	Silver powder, flake,average diameter less than 10 micron	0	Year 1
71061029	Other silver powder	0	Year 1
71069110	Unwrought silver, purity≥99.99%	0	Year 1
71069190	Other unwrought silver	0	Year 1
71069210	Semi-manufactured silver, purity≥99.99%	0	Year 1
71069290	Other semi-manufactured silver	0	Year 1
71070000	Base metals clad with silver, semi-manufactured	10,5	Year 5
71081100	Gold powder non-monetary	0	Year 1
71081200	Gold in unwrought forms non-monetary	0	Year 1
71081300	Gold in oth semi-manufactured forms,non-monetary	0	Year 1
71082000	Monetary gold	0	Year 1
71090000	Base metals or silver, clad with gold, semi-manufactured	10,5	Year 5
71101100	Platinum unwrought or in powder form	0	Year 1
71101910	Platinum plates and sheets	0	Year 1

china_s_final_offer

71101990	Platinum in semi-manufactured forms other than plates or sheets	3	Year 1
71102100	Palladium unwrought or in powder form	0	Year 1
71102910	Palladium plates and sheets	0	Year 1
71102990	Palladium in semi-manufactured forms other than plates or sheets	3	Year 1
71103100	Rhodium unwrought or in powder form	0	Year 1
71103910	Rhodium plates and sheets	0	Year 1
71103990	Rhodium in semi-manufactured forms other than plates or sheets	3	Year 1
71104100	Iridium, osmium & ruthenium unwrought or in powder form	0	Year 1
71104910	Iridium, osmium & ruthenium plates and sheets	0	Year 1
71104990	Iridium, osmium & ruthenium in other semi-manufactured forms, nes	3	Year 1
71110000	Base metals/silver/gold, clad with platinum, semi-manufactured	3	Year 1
71123010	Ash of silver, excl sweepings containg oth precious metal	8	Year 1
71123090	Other ash containngg precious metal or precious metal compounds	6	Year 1
71129110	Other waste/scrap containg gold/gold compounds for recovery of gold	0	Year 1
71129120	Waste/scrap with gold or gold compounds, nes	6	Year 1
71129210	Waste/scrap of platinum, excl sweepings containg oth precious mtl	0	Year 1
71129220	Other waste/scrap containg platinum/compound for recovery of platinum	6	Year 10
71129910	Waste/scrap with silver or silver compounds	8	Year 10
71129920	Waste/scrap with other precious moutals	6	Year 10
71129990	Waste/scrap of precious metal metal or of metal clad with precious metal	0	Year 1
71131110	Jewellery & parts thereof of silver, plated with diamond mounted or set	20	Year 10
71131190	Jewellery & parts thereof, of silver, nes	20	Year 10
71131911	Jewellery & parts thereof of gold, plated with diamond mounted	20	Year 10
71131919	Jewellery & parts thereof of gold, nes	20	Year 10
71131991	Jewellery& parts thereof of precious metal, plated with diamond mounted	35	Year 10
71131999	Jewellery& parts thereof of precious metal, nes	35	Year 10
71132010	Jewellery& parts of base metal clad with precious mtl, plated with diamond	35	Year 5
71132090	Jewellery & parts thereof, of base metal clad with precious mtl, nes	35	Year 5
71141100	Silversmiths' wares & parts thereof	35	Year 5
71141900	Goldsmiths' wares & parts thereof, of oth precious metals	35	Year 5
71142000	Gold/silversmiths' wares & parts, of base metal clad with prec. metl	35	Year 5
71151000	Catalysts in the form of wire cloth or grill, of platinum	3	Year 1
71159010	Other articles of precious metal, for technical or lab use	3	Year 1
71159090	Other articles of precious metal, not for technical or lab use	35	Year 5
71161000	Articles of natural or cultured pearls	35	Year 5
71162000	Articles of precious or semi-precious stones	35	Year 10

china_s_final_offer

71171100	Cuff-links and studs of base metal	35	Year 5
71171900	Imitation jewellery nes of base metal	17	Year 10
71179000	Imitation jewellery nes	35	Year 10
71181000	Coin (other than gold coin) not being legal tender	0	Year 1
71189000	Coin nes	0	Year 1
72011000	Non-alloy pig iron, by wt.≤0.5% of phosphorus in primary forms	1	Year 1
72012000	Non-alloy pig iron, by wt. >0.5% of phosphorus in primary forms	1	Year 1
72015000	Alloy pig iron; spiegeleisen	1	Year 1
72021100	Ferro-manganese, containing by weight more than 2% of carbon	2	Year 1
72021900	Ferro-manganese, nes	2	Year 1
72022100	Ferro-silicon, containing by weight more than 55% of silicon	2	Year 1
72022900	Ferro-silicon, nes	2	Year 1
72023000	Ferro-silico-manganese	2	Year 1
72024100	Ferro-chromium containing by weight more than 4% of carbon	2	Year 1
72024900	Ferro-chromium, nes	2	Year 1
72025000	Ferro-silico-chromium	2	Year 1
72026000	Ferro-nickel	2	Year 1
72027000	Ferro-molybdenum	2	Year 1
72028010	Ferro-tungsten	2	Year 1
72028020	Ferro-silico-tungsten	2	Year 1
72029100	Ferro-titanium & ferro-silico-titanium	2	Year 1
72029210	Ferro-vanadium containing by weight more than 75% of vanadium	9	Year 2
72029290	Ferro-vanadium containing by weight no more than 75% of vanadium	9	Year 2
72029300	Ferro-niobium	2	Year 1
72029900	Ferro-alloys, nes	2	Year 1
72031000	Ferrous products obtained by direct reduction of iron ore	2	Year 1
72039000	Spongy ferrous products/iron having a mini purity by wt. of 99.94%	2	Year 1
72041000	Waste & scrap, cast iron	2	Year 1
72042100	Waste & scrap, stainless steel	0	Year 1
72042900	Waste & scrap, of alloy steel, other than stainless	0	Year 1
72043000	Waste & scrap, of tinned iron or steel	2	Year 1
72044100	Ferrous waste & scrap,i/s,from the mechanical working of mtl,nes	2	Year 1
72044900	Ferrous waste & scrap, iron or steel, nes	0	Year 1
72045000	Remelting scrap ingots, of iron or steel	0	Year 1
72051000	Granules of pig iron , spiegeleisen iron or steel	2	Year 1
72052100	Powders, alloy steel	2	Year 1

china_s_final_offer

72052900	Powders, iron or steel, other than alloy	2	Year 1
72061000	Ingots, iron/non-alloy steel, of a purity of less than 99.94% iron	2	Year 1
72069000	Primary forms, iron/non-alloy steel, nes, of purity<99.94% iron	2	Year 1
72071100	Semi-fin prod,iron/nas,rect/sq cross-sect,<0.25% C,wid l/t 2X thk	2	Year 1
72071200	Semi-fin prod,iron/n-al steel,rect cross sect,<0.25% carbon	2	Year 1
72071900	Semi-fin prod,iron/non-alloy steel, <0.25% carbon, nes	2	Year 1
72072000	Semi-fin prod, i/non-alloy steel, with carbon content≥0.25%	2	Year 1
72081000	Flat rlld prod, i/nas, in coil, hr,w≥600mm, patterns in relief	5	Year 1
72082500	Flat rlld prod, i/nas, in coil, hr,w≥600mm, pickled, thk≥4.75mm	5	Year 1
72082610	Flat rlld prod, i/nas, in coil, hr,w≥600mm, pickled, 3mm≤thk≤4.75mm, of a yeild strength excee	5	Year 1
72082690	Flat rlld prod, i/nas, in coil, hr,w≥600mm, pickled, 3mm≤thk≤4.75mm	5	Year 1
72082710	Flat rlld prod, i/nas, in coil, hr,w≥600mm, pickled, thk<1.5mm	5	Year 1
72082790	Other flat rlld prod, i/nas, in coil, hr,w≥600mm, pickled, thk<3mm	5	Year 1
72083600	Flat rlld prod, i/nas, in coil, hr,w≥600mm, thick >10mm	6	Year 1
72083700	Flat rlld prod, i/nas, in coil, hr,w≥600mm, 4.75mm≤thk≤10mm	5	Year 1
72083810	Flat rlld prod, i/nas, in coil, hr,w≥600mm, 3mm≤thk≤4.75mm, of a yeild strength exceeding 35	5	Year 1
72083890	Flat rlld prod, i/nas, in coil, hr,w≥600mm, 3mm≤thk≤4.75mm	5	Year 1
72083910	Flat rlld prod, i/nas, in coil, hr,w≥600mm, thk<1.5mm	3	Year 1
72083990	Flat rlld prod, i/nas, in coil, hr,w≥600mm, thk<3mm	3	Year 1
72084000	Flat rlld prod, i/nas, not in coil, hr,w≥600mm, patterns in relief	6	Year 1
72085110	Flat rlld prod, i/nas, not in coil, hr,w≥600mm, thk>50mm	6	Year 10
72085120	Flat rlld prod, i/nas, not in coil, hr,w≥600mm, thk>20mm	6	Year 10
72085190	Flat rlld prod, i/nas, not in coil, hr,w≥600mm, thk>10mm	6	Year 10
72085200	Flat rlld prod, i/nas, not in coil, hr,w≥600mm, 4.75mm≤thk≤10mm	6	Year 1
72085310	Flat rlld prod, i/nas, not in coil, hr,w≥600mm, 3mm≤thk≤4.75mm, of a yeild strength exceeding	6	Year 1
72085390	Flat rlld prod, i/nas, not in coil, hr,w≥600mm, 3mm≤thk≤4.75mm,	6	Year 1
72085410	Flat rlld prod, i/nas, not in coil, hr,w≥600mm, thk<1.5mm,	6	Year 1
72085490	Flat rlld prod, i/nas, not in coil, hr,w≥600mm, thk<3mm,	6	Year 1
72089000	Flat rlld prod, i/nas, not further worked than hot rlld, nes	6	Year 1
72091510	Flat rlld prod, i/nas, not in coil, cr,w≥600mm,thk≥3mm, of a yeild strength exceeding 355N/mm	6	Year 1
72091590	Other flat rlld prod, i/nas, not in coil, cr,w≥600mm,thk≥3mm,	6	Year 1
72091610	Flat rlld prod, i/nas, not in coil, cr,w≥600mm,1mm≤thk≤3mm, of a yeild strength exceeding 27	6	Year 10
72091690	Other flat rlld prod, i/nas, not in coil, cr,w≥600mm,1mm≤thk≤3mm,	6	Year 10
72091710	Flat rlld prod, i/nas, not in coil, cr,w≥600mm,0.5mm≤thk≤1mm, of a yeild strength exceeding 2	3	Year 5
72091790	Other flat rlld prod, i/nas, not in coil, cr,w≥600mm,0.5mm≤thk≤1mm,	3	Year 5
72091810	Flat rlld prod, i/nas, not in coil, cr,w≥600mm,thk<0.3mm	6	Year 10

china_s_final_offer

72091890	Other flat rlld prod, i/nas, not in coil, cr,w≥600mm,thk<0.5mm	6	Year 10
72092500	Flat rlld prod, i/nas, not in coil, cr,w≥600mm,thk≥3mm	6	Year 1
72092600	Flat rlld prod, i/nas, not in coil,cr,w≥600mm,1mm<thk<3mm	6	Year 1
72092700	Flat rlld prod,i/nas,nt in coil,cr,w≥600mm,0.5mm≤thk≤1mm	6	Year 1
72092800	Flat rlld prod, i/nas, nt in coil, cr,w≥600mm,thk<0.5mm	6	Year 1
72099000	Flat rlld prod, i/nas, cr,w≥600mm, nes	6	Year 1
72101100	Flat rlld prod,i/nas, plated/coated with tin,w≥600mm,thk≥0.5mm	10	Year 2
72101200	Flat rlld prod, i/nas, plated or coated with tin,w≥600mm,thk<0.5mm	5	Year 10
72102000	Flat rlld prod,i/nas,platd/coatd with lead,w≥600mm,incl terne-plate	4	Year 1
72103000	Flat rlld prod, i/nas, electrocly platd/coatd with zinc,w≥600mm	8	Year 1
72104100	Flat rlld prod, i/nas, pltd or ctd w zinc, corrugated,w≥600mm, nes	8	Year 1
72104900	Flat rlld prod, i/nas, plated or coated with zinc,w≥600mm, nes	4	Year 1
72105000	Flat rld prod,i/nas,pltd/ctd w chrm oxids/chrom w chrm oxide,w≥600mm	8	Year 1
72106100	Flat rlld prod, i/nas, platd/coatd wth aluminium-zinc alloy,w≥600mm	8	Year 10
72106900	Flat rlld prod, i/nas, plated or coated with aluminium,w≥600mm, nes	8	Year 1
72107000	Flat rlld prod,i/nas,painted,varnish./coated with plastics,w≥600mm	4	Year 10
72109000	Flat rlld prod, i/nas, clad, plated or coated,w≥600mm, nes	8	Year 1
72111300	Flat rlld prod,i/nas,hr,rlld on 4 face,150mm<w<600mm,thk≥4mm	6	Year 1
72111400	Flat rlld prod, i/nas, hr,w<600mm,thk≥4.75mm,nes	6	Year 1
72111900	Flat rlld prod,i/nas,hr,w<600mm,nes	6	Year 1
72112300	Flat rld prod,i/nas,cr,w<600mm,containg<0.25% carbon	6	Year 1
72112900	Flat rlld prod,i/nas,cr,w<600mm, containg≥ 0.25% carbon	6	Year 1
72119000	Flat rlld prod, i/nas,w<600mm, not clad, plated/coated, nes	6	Year 10
72121000	Flat rlld prod, i/nas,w<600mm, plated/coated with tin	5	Year 1
72122000	Flat rlld prod, i/nas,w<600mm, electrolically platd/coatd with zinc	8	Year 1
72123000	Flat rlld prod, i/nas,w<600mm, otherwise platd/coated with zinc	8	Year 10
72124000	Flat rlld prod,i/nas,w<600mm,painted,varnished/coated with plastics	4	Year 10
72125000	Flat rlld prod, i/nas,w<600mm, plated or coated, nes	8	Year 1
72126000	Flat rlld prod, i/nas,w<600mm, clad	8	Year 1
72131000	Bars & rods, i/nas, hr,in irreg wound coils,cntg indent,ribs,etc prod d rp	3	Year 5
72132000	Bars & rods, i/nas, hr, in irreg wound coils, of free cutting steel	3	Year 1
72139100	Bars/rods,i/nas,hr,in irreg wnd coils of circ cross sect,dia<14mm	5	Year 10
72139900	Bars/rods,i/nas,hr,in irreg wound coils of circular cross sect, nes	5	Year 1
72141000	Bars & rods, iron or non-alloy steel forged	7	Year 10
72142000	Bars&rods,i/nas,hr,hd or he,cntg indent,ribs,etc,prod dur rp/tar,nes	3	Year 5
72143000	Bars&rods, i/nas, hot rlld drawn/extruded of free cutting steel, nes	7	Year 1

china_s_final_offer

72149100	Bars&rods,i/nas,hot rlld,drawn/extruded of rectangular cross sectn	3	Year 5
72149900	Bars&rods,i/nas,hot rolld,drawn/extruded, nes	3	Year 5
72151000	Bars & rods,i/nas,nfw than cold formed/finished of free cutting steel	7	Year 1
72155000	Bars & rods, i/nas, nfw than cold formd/finishd	7	Year 1
72159000	Bars & rods, i/nas, nes	3	Year 1
72161010	H sectons, i/nas,nfw than hot rlld/drawn /extruded,height<80mm	3	Year 1
72161020	I sectons, l/nas,nfw than hot rlld/drawn /extruded,height<80mm	3	Year 1
72161090	U sectons, l/nas,nfw than hot rlld/drawn /extruded,height<80mm	3	Year 1
72162100	L sections,i/nas,nfw than hot rlld,drawn/extruded,of a height<80mm	6	Year 10
72162200	T sections,i/nas,nfw than hot rlld,drawn/extruded,of a height<80mm	6	Year 1
72163100	U sections,i/nas,nfw than hot rlld,drawn/extruded,ht 80mm or more	6	Year 10
72163210	I sections,l/nas,nfw than hot rlld,drawn/extruded,ht 200mm or more	6	Year 1
72163290	I sections,l/nas,nfw than hot rlld,drawn/extruded,ht 80mm or more,less than 200mm	6	Year 1
72163311	H sections,l/nas,nfw than hot rlld,drawn/extruded,ht 800mm or more	6	Year 1
72163319	H sections,l/nas,nfw than hot rlld,drawn/extruded,ht200mm or more,less than 800mm	6	Year 1
72163390	Other H sections,i/nas,nfw than hot rlld,drawn/extruded,ht 80mm or more	6	Year 1
72164010	L sections,i/non-al s, nfw than hot rlld,drawn/extruded, H≥80mm	3	Year 1
72164020	T sections,i/non-al s, nfw than hot rlld,drawn or extruded, H≥80mm	3	Year 1
72165010	Z sections,i/non-al s, nfw than hot rlld/drawn/extruded	6	Year 1
72165090	Angle/shape/section,i/nas, nfw than hot rlld/drawn/extrud, nes	3	Year 1
72166100	Angle/shape/sectns,i/nas,nfw thn cld formd, from flat-rlld prodts	3	Year 5
72166900	Angles/shapes/sections, i/nas, nfw than cld formd/finished, nes	3	Year 5
72169100	Angles/shapes/sections, i/nas, cold formd from flat-rlld products	3	Year 1
72169900	Angles/shapes/sections, i/nas, nes	3	Year 1
72171000	Wire,iron or non alloy steel, not plated or coated	8	Year 10
72172000	Wire,i/nas,plated or coated with zinc	8	Year 10
72173000	Wire,i/nas,plated or coated with other base metals nes	8	Year 10
72179000	Wire, iron or non alloy steel, nes	8	Year 1
72181000	Ingots & other primary forms of stainless steel	2	Year 1
72189100	Semi-finished products of stainless steel, rectangular cros section	2	Year 1
72189900	Other semi-finished products of stainless steel	2	Year 1
72191100	Flat rlld prod,stainless steel,hr,in coil,w≥600mm,exce 10mm thk	4	Year 1
72191200	Flat rlld prod, stainls steel, hr, in coil,w≥600mm, 4.75mm≤th≤10mm	4	Year 1
72191310	Flat rlld prod, not acid pickled,stainls steel, hr in coil,w≥600mm, 3mm≤thk<4.75mm	4	Year 1
72191320	Flat rlld prod, acid pickled,stainls steel, hr in coil,w≥600mm, 3mm≤thk<4.75mm	4	Year 1
72191410	Flat rlld prod,not acid pickled, stainls steel, hr in coil,w≥600mm,thick<3mm	4	Year 1

china_s_final_offer

72191420	Flat rlld prod,acid pickled, stainls steel, hr in coil,w≥600mm,thick<3mm	4	Year 1
72192100	Flat rlld prod, stainless steel, hr, nic,w≥600mm, exce 10mm thick	10	Year 2
72192200	Flat rlld prod, stainless steel, hr, nic,w≥600mm, 4.75mm≤thk≤10mm	10	Year 10
72192300	Flat rlld prod, stainless steel, hr, nic,w≥600mm, 3mm≤thk<4.75mm	10	Year 2
72192410	Flat rlld prod, stainless steel, hr, nic,w≥600mm, 1mm≤thk<3mm	10	Year 2
72192420	Flat rlld prod, stainless steel, hr, nic,w≥600mm, 0.5mm≤thk<1mm	10	Year 2
72192430	Flat rlld prod, stainless steel, hr, nic,w≥600mm, thk<0.5mm	10	Year 2
72193100	Flat rlld prod, stainless steel, cr,w≥600mm, 4.75mm or more thick	10	Year 10
72193200	Flat rlld prod, stainless steel, cr,w≥600mm, 3mm≤thick<4.75mm	10	Year 10
72193300	Flat rlld prod, stainless steel, cr,w≥600mm, 1mm<thick <3mm	10	Year 10
72193400	Flat rlld prod, stainless steel, cr,w≥600mm, 0.5mm≤thick≤1mm	10	Year 10
72193500	Flat rlld prod, stainless steel, cr,w≥600mm, thick<0.5mm	10	Year 10
72199000	Flat rlld prod, stainless steel, 600mm or more wide, nes	10	Year 2
72201100	Flat rlld prod, stainless steel, hr,w<600mm, exce 4.75mm thick	10	Year 2
72201200	Flat rlld prod, stainless steel, hr,w<600mm, less than 4.75mm thick	10	Year 2
72202010	Flat rlld prod, stainless steel, cr,w<300mm	10	Year 2
72202090	Other flat rlld prod, stainless steel, cr	10	Year 2
72209000	Flat rlld prod, stainless steel,w<600mm, nes	10	Year 2
72210000	Bars/rods, stainless steel, hot rlld in irregularly wound coils	10	Year 2
72221100	Bars/rods, stainls stl, nfw th ht rl/drwn/extrud, of circ cros sectn	10	Year 2
72221900	Bars/rods, stainless steel, nfw than hot rld/drawn/extrud, nes	10	Year 2
72222000	Bars/rods, stainless steel, nfw than cold formed/cold finished	10	Year 2
72223000	Bars/rods, stainless steel, nes	10	Year 5
72224000	Angles, shapes & sections, stainless steel	10	Year 2
72230000	Wire of stainless steel	10	Year 10
72241000	Ingots & other primary forms of alloy steel, o/t stainless	2	Year 1
72249010	Blooms/pieces roughly shapd by forgng,≥10 t, alloy stl o/t stainls	2	Year 1
72249090	Semi-finished products of alloy steel o/t stainless, nes	2	Year 1
72251100	Flat rlld prd of Si-electricl steel,w≥600mm, grain-orientd	3	Year 1
72251900	Flat rlld prd of Si-electricl steel,w≥600mm, nes	6	Year 1
72252000	Flat rlld products of high speed steel,w≥600mm	3	Year 1
72253000	Flat rlld prod, as, o/t stainls, in coils, nfw than hr,w≥600mm,nes	3	Year 1
72254000	Flat rlld prod, as, o/t stainls, nic nfw than hr,w≥600mm, nes	3	Year 5
72255000	Flat rlld prod, as, o/t stainls, nfw than cold rlld,w≥600mm, nes	3	Year 5
72259100	Flat rlld prod, as, o/t stainls,w≥600mm,electrly coatd with zinc	7	Year 1
72259200	Flat rlld prod, as, o/t stainls,w≥600mm,otherwise coatd with zinc	7	Year 1

china_s_final_offer

72259900	Flat rlld prod, as, o/t stainls,w≥600mm, nes	7	Year 1
72261100	Flat rlld prd, Si-electricl steel, grain-oriented, w<600mm	3	Year 1
72261900	Flat rlld prd, Si-electricl steel, w<600mm, nes	3	Year 1
72262000	Flat rlld prod, of high speed steel,w<600mm	3	Year 1
72269100	Flat rlld prod, as, o/t stainless, nfw than hot rlld,w<600mm, nes	3	Year 1
72269200	Flat rlld prod, as, o/t stainless, nfw than cold rlld,w<600mm	3	Year 1
72269300	Flat rlld prod, as, o/t stainls,w<600mm,electrly coatd with zinc	7	Year 1
72269400	Flat rlld prod, as, o/t stainls,w<600mm,otherwise coatd with zinc	7	Year 1
72269900	Flat rlld prod, as, o/t stainless,w<600mm, nes	7	Year 1
72271000	Bars & rods, of high speed steel, hr, in irregularly wound coils	3	Year 1
72272000	Bars & rods, of silico-manganese steel, hr, in irregular wound coils	6	Year 1
72279000	Bars & rods,alloy s,o/t stainless hr,in irregularly wound coils,nes	3	Year 1
72281000	Bars & rods of high speed steel, nes	3	Year 1
72282000	Bars & rods of silico-manganese steel nes	6	Year 1
72283000	Bars & rods,alloy s,o/t stainls nfw than hot rld/drawn/extrud, nes	3	Year 1
72284000	Bars & rods, as, o/t stainless, not further worked than forged	3	Year 1
72285000	Bars & rods, as, o/t stainless, not further wkd than cld formed/fin	3	Year 1
72286000	Bars & rods, as, o/t stainless, nes	3	Year 1
72287010	Section steel of caterpillar block, as, o/t stainless	6	Year 10
72287090	Angles, shapes & sections, as, o/t stainless, nes	6	Year 10
72288000	Bars & rods, hollow drill, alloy or non-alloy steel	7	Year 10
72291000	Wire of high speed steel	3	Year 1
72292000	Wire of silico-manganese steel	7	Year 1
72299000	Wire of alloy steel, o/t stainless	7	Year 10
73011000	Sheet piling,i/s w/n drilled/punched'made from assem elem	7	Year 1
73012000	Angles, shapes & sections, welded, iron'steel	7	Year 1
73021000	Rails, iron'steel	6	Year 1
73023000	Switch blades/crossng frogs/point rods/oth crossng pieces,iron'stl	8	Year 1
73024000	Fish plates & sole plates, iron'steel	7	Year 1
73029010	Sleepers (cross-ties)	6	Year 1
73029090	Rail'tramway construction material of iron'steel, nes	7	Year 1
73030010	Tube../hollw profile of cast irm, circul cros sec, inside dia. ≥500mm	4	Year 1
73030090	Tubes, pipes & hollow profiles of cast iron, nes	4	Year 1
73041010	Oil or gas line pipe, seamless, of iron or steel, 215.9mm≤ outside diameter<406.4mm	5	Year 1
73041020	Oil or gas line pipe, seamless, of iron or steel, 114.3mm≤ outside diameter<215.9mm	5	Year 1
73041030	Oil or gas line pipe, seamless, of iron or steel, outside diameter<114.3mm	5	Year 1

china_s_final_offer

73041090	Other oil or gas line pipe, seamless, of iron or steel,	5	Year 1
73042110	Oil or gas casting,tubing and drill pipe, seamless, of iron or steel, outside diameter<168.3mm	4	Year 10
73042190	Other oil or gas casting,tubing and drill pipe, seamless, of iron or steel	4	Year 10
73042900	Casings/tubing pipe,i/s,smls,for use in drilling for oil'gas	4	Year 1
73043110	Boiler tube/pipe, i/non alloy s, smls, circular cs, cold drw/rld	4	Year 10
73043120	Geo casng/drill pipe, i/non alloy s, smls,circul cs, cold drw/rld	8	Year 10
73043190	Tubes, pipe..., i/non alloy s, smls, circular cs,cold dr/rl, nes	4	Year 10
73043910	Boiler tube/pipe, i/non alloy s, smls, circular cs, not cld dr/rl	4	Year 1
73043920	Geo casin/drill pipe, i/non alloy s, smls, circ cs, not cld dr/rl	5	Year 1
73043990	Tubes, pipe..., i/non alloy s, smls, circular cs, not cld dr/rl,nes	4	Year 1
73044110	Boiler tube/pipe, stainls steel, smls, circ cs, cold d/r	10	Year 2
73044190	Tubes, pipe, stainls steel, smls, circ cros sec , cold d/r, nes	10	Year 2
73044910	Boiler tube/pipe, stnls s, smls,circular cs, not cold draw/rold	10	Year 2
73044990	Tubes, pipe.., stnls s, smls,circular cs,not cold dr/rl, nes	10	Year 2
73045110	Boiler tube/pipe, alloy s o/t stnls, smls,circ cros sec, cold dr/rl	4	Year 1
73045120	Geo casing/drill pipe, alloy s o/t stnls,smls, circ cs, cold dr/rl	4	Year 1
73045190	Tube/pipe., alloy s o/t stnls, smls, circ cs, cold d/r, nes	4	Year 1
73045910	Boiler tube/pipe, alloy s o/t stnls, smls, circ cs, not cld d/r, nes	4	Year 10
73045920	Geo casng/drill pipe, alloy s o/t stnls,smls, circ cs,nt cld d/r, nes	4	Year 10
73045990	Tube/pipe., alloy s o/t stnls,smls, circ cs, not cold dr/rl, nes	4	Year 10
73049000	Tubes, pipe & hollow profiles, i's, smls, nes	4	Year 1
73051100	Pipe,line,i/s,longitudinally subm arc wld,int/ext cs,dia >406.4mm	7	Year 10
73051200	Pipe,line,i/s,longitudinally wld w int/ext circ cs,ext dia >406.4mm	3	Year 1
73051900	Pipe, line,i/s, int/ext circ cross sect, wld, ext dia >406.4mm, nes	7	Year 1
73052000	Casings,i/s,int/ext circ c sect,wld ext dia >406.4mm,o/g drill,nes	7	Year 1
73053100	Tubes & pipe, i/s, longitudinally welded, external dia >406.4mm, nes	6	Year 10
73053900	Tubes & pipe,i/s,welded,riveted'sim closed,ext dia >406.4mm,nes	6	Year 10
73059000	Tubes & pipe, i/s, riveted'sim closed, ext dia >406.4mm, nes	6	Year 1
73061000	Pipe,line,i/s,welded,riveted'sim closed,nes,for o/g pipeline	7	Year 1
73062000	Casing/tubing,i/s,welded,riveted'sim clsd,nes,for o/g drilling	3	Year 1
73063000	Tubes,pipe & hollow profiles,iron'nas,welded,of circ cs,nes	3	Year 5
73064000	Tubes,pipe & hollow profiles,stnls steel,welded,of circ cs,nes	6	Year 1
73065000	Tubes, pipe & hollow profiles,al/s,(o/t stain) wld,of circ cs, nes	3	Year 5
73066000	Tubes, pipe & hollow profiles, i/s, welded, of non circ cs, nes	3	Year 5
73069000	Tubes, pipe & hollow profiles, i/s, welded, nes	6	Year 10
73071100	Fittings, pipe'tube, of non-malleable cast iron	5	Year 1

china_s_final_offer

73071900	Fittings, pipe'tube, cast, of i's, nes	8	Year 10
73072100	Flanges, stainless steel	8,4	Year 2
73072200	Threaded elbows, bends & sleeves of stainless steel	8,4	Year 2
73072300	Fittings, butt welding, stainless steel	8,4	Year 2
73072900	Fittings pipe'tube of stainless steel, nes	8,4	Year 10
73079100	Flanges, i's, nes	7	Year 1
73079200	Threaded elbows, bend & sleeves, i's, nes	4	Year 1
73079300	Fittings, butt welding, i's, nes	7	Year 1
73079900	Fittings, pipe'tube, i's, nes	4	Year 10
73081000	Bridges & bridge sections, i's	8	Year 10
73082000	Towers & lattice masts, i's	8,4	Year 10
73083000	Doors, windows & their frames & thresholds for doors of i/s	10	Year 2
73084000	Equipment for scaffolding, shuttering, propping 'pit-propping, i/s	8,4	Year 10
73089000	Structure/parts nes, prepd plate,rods etc for struct, i/s	4	Year 10
73090000	Reservoirs, tanks, vats & sim ctnr, cap >300L, i's	10,5	Year 10
73101000	Tanks, casks, drums, cans, boxes&sim contr, i's, cap.≥50L but<300L	10,5	Year 10
73102100	Cans,i's,cap<50 litres,to be closed by crimping'soldering,nes	17,5	Year 10
73102900	Cans, i's, capacity<50 litres nes	17,5	Year 10
73110010	Containers for compressd/liquefied gas, i's, for retail packng	17,5	Year 10
73110090	Containers for compressd/liquefied gas, i's, not for retail packng	8	Year 10
73121000	Stranded wire,ropes & cables of i's,not electrically insulated	4	Year 10
73129000	Plaited bands, slings & the like of i's, not elec insulated	4	Year 1
73130000	Wire,barbed,twisted hoop,sgl flat'twisted double of i/s,for fencing	7	Year 10
73141210	Woven endless bands for machinery of stainless steel,f technical use	12	Year 5
73141290	Woven endless bands for machinery of stainless steel, nes	12	Year 5
73141310	Other woven endless bands for machinery of i/s wire, f technical use	8	Year 1
73141390	Other woven endless bands for machinery of i/s wire, nes	12	Year 5
73141410	Other woven cloth of stainless steel wire, for technical use	12	Year 5
73141490	Other woven cloth of stainless steel wire, nes	12	Year 5
73141910	Other woven cloth of i's wire, for technical use	7	Year 10
73141990	Other woven cloth of i's wire, nes	12	Year 10
73142000	Grill,netting,fencing,i's,weldd inter,cs dim≥3mm,ms≥100 scm	7	Year 1
73143100	Grill/nettng/fencng, i's, weldd at intersectn, coatd with zinc	7	Year 1
73143900	Grill/nettng/fencng, i's, weldd at intersection, nes	7	Year 1
73144110	Grill/netting/fencing, i/s, nes, zinc platd/coat, for technical use	8	Year 10
73144190	Grill/netting/fencing, i/s, nes, zinc platd/coatd, not f techncl use	10	Year 10

china_s_final_offer

73144210	Grill, netting, fencing, i's, plastic coated, for technical use	8	Year 1
73144290	Grill, netting, fencing, i's, plastic coated, not for technical use	10	Year 2
73144910	Grill, netting, fencing, i's, nes, for technical use	8	Year 10
73144990	Grill, netting, fencing, i's, nes, not for technical use	10	Year 10
73145000	Expanded metal, i's	8	Year 1
73151110	Roller chain, i's, for bicycles	12	Year 2
73151120	Roller chain, i's, for motorcycles	12	Year 2
73151190	Roller chain, i's, nes	12	Year 2
73151200	Chain, articulated link, i's, nes	12	Year 5
73151900	Chain parts, articulated link, i's	12	Year 5
73152000	Chain, skid, i's	12	Year 5
73158100	Chain, stud link, i's	12	Year 5
73158200	Chain, welded link, i's, nes	12	Year 5
73158900	Chain, i's, nes	12	Year 10
73159000	Chain parts, i's, nes	10	Year 2
73160000	Anchors, grapnels & parts thereof of i's	10	Year 2
73170000	Nails, stpl & sim art, i's,excl art of head No 8305 &art w/Cu hd	10	Year 10
73181100	Screws, coach, i's	10	Year 10
73181200	Screws, wood, i's, nes	10	Year 10
73181300	Screw hooks & screw rings of i's	10	Year 2
73181400	Screws, self-tapping, i's	10	Year 10
73181500	Bolts'screws nes, with'without their nuts'washers, i's	8	Year 10
73181600	Nuts, i's, nes	8	Year 10
73181900	Threaded articles of i's, nes	5	Year 1
73182100	Washers, spring 'lock, i's	10	Year 2
73182200	Washers, i's, nes	10	Year 2
73182300	Rivets, i's	10	Year 2
73182400	Cotters & cotter-pins, i's	10	Year 2
73182900	Non-threaded articles of i's, nes	10	Year 10
73191000	Needles, sewing, darning'embroidery, i's	10	Year 2
73192000	Pins, safety, i's	10	Year 2
73193000	Pins, i's, nes	10	Year 2
73199000	Articles for use in the hand, i's, similar to sewing needles'pins	10	Year 2
73201010	Leaf springs & leaves therefor, i's, for railway vehicles	6	Year 1
73201020	leaf-springs and leaves thereof for motor vehicles	10	Year 2
73201090	Leaf springs & leaves therefor, i's, excl. for railway vehicles	10	Year 2

china_s_final_offer

73202010	Helical springs, i's, for railway vehicles	6	Year 10
73202090	Helical springs, i's, other than for railway vehicles	10	Year 10
73209010	Other springs, i's, nes, for railway vehicles	6	Year 1
73209090	Other springs, i's, nes, other than for railway vehicles	12	Year 5
73211100	Cooking appliances&plate warmers for gas fuel'both gas & o/fuels,i/s	15	Year 10
73211210	Kerosene cooking stoves, i's	21	Year 5
73211290	Cooking appliances & plate warmers for liquid fuel, i/s, nes	21	Year 5
73211300	Cooking appliances & plate warmers for solid fuel, i's	21	Year 5
73218100	Household'camping appliances,i/s, nes, for gas or gas/oth fuels	23	Year 2
73218200	Household'camping appliances,i/s, nes, for liquid fuel	21	Year 10
73218300	Household'camping appliances,i/s, nes, for solid fuel	21	Year 10
73219000	Parts of appliances of heading No. 73.21	12	Year 10
73221100	Radiators & parts thereof, cast iron	21	Year 5
73221900	Radiators & parts thereof, i's, other than cast iron	21	Year 5
73229000	Air heaters,hot air distributors,i's & identifiable parts,nes	20	Year 10
73231000	I's wool,incl pot scourers,polishing pads,gloves & like,i/s	14	Year 10
73239100	Table,kitchen and other household articles & parts thereof,of cast iron not enam nes	20	Year 5
73239200	Table,kitchen and other household articles & parts, of cast iron enam, nes	20	Year 5
73239300	Table,kitchen and other household articles & parts thereof, stainless steel, nes	12	Year 10
73239410	Basin of iron or steel, enamelled	20	Year 10
73239420	Casserole of iron or steel, enamelled	20	Year 10
73239430	Barbecue of iron or steel, enamelled	20	Year 10
73239490	Table,kitchen and other household articles & parts thereof, iron or steel, nes	20	Year 10
73239900	Table,kitchen'oth household art&parts thereof,of i's,nes	20	Year 10
73241000	Sinks & wash basins, stainless steel	18	Year 2
73242100	Baths, cast iron, enamelled'not	10	Year 10
73242900	Baths, i's, nes	30	Year 5
73249000	Sanitary ware&parts thereof,i's,nes,for example bedpans,douche cans	25	Year 10
73251010	Cast articles of non-malleable cast iron, nes, for technical use	7	Year 1
73251090	Cast articles of non-malleable cast iron, nes, not f technicl use	20	Year 5
73259100	Balls, grinding & similar articles of i's, cast for mills	10,5	Year 10
73259910	Cast articles of i's, nes, for technical use	10,5	Year 10
73259990	Cast articles of i's, nes, not for technical use	20	Year 10
73261100	Balls,grinding & similar art. of i's,forged'stamped,not f/wkd	10,5	Year 10
73261910	Forged/stamped articles of i's, nfw, nes, for technical use	10,5	Year 10
73261990	Forged/stamped articles of i's, nfw, nes,not for techncl use	20	Year 10

china_s_final_offer

73262010	Articles of iron/steel wire, nes, for technical use	10	Year 2
73262090	Articles of iron/steel wire, nes, not for technical use	18	Year 2
73269010	Articles, i's, nes, for technical use	10,5	Year 10
73269090	Articles, i's, nes, not for technical use	8	Year 10
74011000	Cu mattes	2	Year 1
74012000	Cement Cu	2	Year 1
74020000	Cu unrefined, Cu anodes for electrolytic refining	2	Year 1
74031100	Cu cathodes & sections of cathodes unwrought	2	Year 1
74031200	Wire bars, Cu, unwrought	2	Year 1
74031300	Billets, Cu, unwrought	2	Year 1
74031900	Refined Cu products, unwrought, nes	2	Year 1
74032100	Cu-zinc base alloys, unwrought	1	Year 1
74032200	Cu-tin base alloys, unwrought	1	Year 1
74032300	Cu-Ni base alloys'Cu-Ni-zinc base alloys, unwrought	1	Year 1
74032900	Cu alloys, unwrought (other than master alloys of heading No 74.05)	1	Year 1
74040000	Waste & scrap, Cu'Cu alloy	1,5	Year 1
74050000	Master alloys of Cu	4	Year 10
74061010	Powders, of refined Cu, of non-lamellar structure	3	Year 5
74061020	Powders, of Cu-Ni' Cu-Ni-Zn base alloys,of n-lamellar structure	6	Year 10
74061030	Powders, of copper-zinc base alloys, of non-lamellar structure	6	Year 10
74061040	Powders, of copper-tin base alloys, of non-lamellar structure	6	Year 10
74061090	Powders, of Cu alloys, nes, of non-lamellar structure	6	Year 10
74062010	Powders, of refined Cu, of lamellar structure & flakes	4	Year 10
74062020	Powders, of Cu-Ni'Cu-Ni-Zn alloys of lamellar struc & flakes	6	Year 10
74062090	Powders, of Cu alloys, nes, of lamellar struc & flakes	6	Year 10
74071000	Bars, rods & profiles of refined Cu	4	Year 10
74072100	Bars, rods & profiles of Cu-Zn base alloys	7	Year 10
74072200	Bars,rods & profiles of Cu-Ni'Cu-Ni-Zn base alloys	7	Year 1
74072900	Bars, rods & profiles, Cu alloy nes	7	Year 10
74081100	Wire of refined Cu of which the max cs dimension >6mm	4	Year 10
74081900	Wire of refined Cu of which the max cs dimension ≤6mm	4	Year 10
74082100	Wire, Cu-zinc base alloy	7	Year 10
74082200	Wire, Cu-Ni base alloy'Cu-Ni-zinc base alloy	8	Year 1
74082900	Wire, Cu alloy, nes	7	Year 1
74091100	Plate, sheet & strip of refined Cu, in coil, thick >0.15mm	4	Year 10
74091900	Plate,sheet & strip of refined Cu,not in coil,thick >0.15mm	4	Year 10

china_s_final_offer

74092100	Plate, sheet & strip of Cu-Zn base alloys, in coil, thick >0.15mm	7	Year 10
74092900	Plate, sheet & strip of Cu-Zn base alloys, not in coil, thick > 0.15mm	7	Year 10
74093100	Plate, sheet & strip of Cu-tin base alloys, in coil, thick >0.15mm	7	Year 1
74093900	Plate, sheet & strip of Cu-tin base alloys, not in coil, thick > 0.15mm	7	Year 1
74094000	Plate, sheet & strip of Cu-Ni'Cu-Ni-Zn base alloy, thick >0.15mm	7	Year 10
74099000	Plate, sheet & strip of Cu alloy, thick >0.15mm, nes	7	Year 1
74101100	Foil of refined Cu, not backed	4	Year 10
74101210	Foil of Cu-Ni base'Cu-Ni-Zn base alloys, not backed	7	Year 1
74101290	Foil of Cu alloys, nes, not backed	7	Year 1
74102100	Foil of refined Cu, backed	4	Year 1
74102210	Foil of Cu-Ni'Cu-Ni-Zn base alloy, backed	7	Year 1
74102290	Foil of Cu alloys, nes, backed	7	Year 1
74111000	Pipes & tubes, refined Cu	4	Year 10
74112100	Pipes & tubes, Cu-zinc base alloy	7	Year 10
74112200	Pipes & tubes, Cu-Ni base alloy'Cu-Ni-zinc base alloy	7	Year 1
74112900	Pipes & tubes, Cu alloy, nes	7	Year 1
74121000	Fittings, pipe'tube, of refined Cu	4	Year 1
74122010	Fittings, pipe'tube, of Cu-Ni'Cu-Ni-Zn base alloys	7	Year 10
74122090	Fittings, pipe'tube, of Cu alloys, nes	7	Year 10
74130000	Stranded wire, cable, plaited bands & like of Cu not elec insulated	5	Year 10
74142010	Cloth of Cu wire, for technical use	7	Year 1
74142090	Cloth of Cu wire, nes	15	Year 5
74149010	Grill & netting of Cu wire/Cu expanded metal, for techncl use	8	Year 1
74149090	Grill & netting of Cu wire/Cu expanded metal, nes	15	Year 5
74151000	Nails, tacks, drawing pins, staples & sim art of Cu 'i/s w Cu hd	8	Year 1
74152100	Washers, Cu, including spring washers	10	Year 2
74152900	Art. of Cu, not threaded, nes, similar to those of heading 7415.10&21	10	Year 2
74153310	Screws, Cu' for wood	8	Year 10
74153390	Screws, bolts and nuts of Cu' excluding wood screws	8	Year 10
74153900	Articles of Cu threaded, nes similar to bolts, nuts & screws	10	Year 2
74160000	Springs, Cu	10	Year 2
74170000	Cooking/heating apparatus, domestic, non-electric & parts, of Cu	20	Year 10
74181100	Pot scourers, scouring/polishing pads, gloves & like, of Cu	18	Year 10
74181900	Table/kitchen/other household articles & parts nes, of Cu	18	Year 5
74182000	Sanitary ware & parts thereof of Cu	18	Year 5
74191000	Chain & parts thereof of Cu	14	Year 5

china_s_final_offer

74199110	Cast/mlded/stamped/forged Cu artcils,nfw, for technical use	10	Year 2
74199190	Cast/mlded/stamped/forged Cu artcils,nfw, not for techncl use	20	Year 5
74199910	Articles of Cu, nes, for technical use	10	Year 10
74199990	Articles of Cu, nes, not for technical use	20	Year 10
75011000	Ni mattes	3	Year 1
75012000	Ni oxide sinters & other intermediate products of Ni metallurgy	3	Year 1
75021000	Ni unwrought, not alloyed	3	Year 1
75022000	Ni unwrought, alloyed	3	Year 1
75030000	Waste & scrap, Ni	1,5	Year 1
75040010	Nickel powders & flakes, not alloyed	4	Year 1
75040020	Nickel powders and flakes, alloys	4	Year 1
75051100	Bars, rods & profiles, Ni, not alloyed	6	Year 1
75051200	Bars, rods & profiles, Ni alloy	6	Year 1
75052100	Wire, Ni, not alloyed	6	Year 1
75052200	Wire, Ni alloy	6	Year 1
75061000	Plates, sheet, strip & foil, Ni, not alloyed	6	Year 1
75062000	Plates, sheet, strip & foil, Ni alloy	6	Year 1
75071100	Tubes & pipe, Ni, not alloyed	6	Year 1
75071200	Tubes & pipe, Ni alloy	6	Year 1
75072000	Fittings, pipe & tube, Ni	6	Year 1
75081010	Cloth of Ni wire	6	Year 1
75081080	Grill and netting of Ni wire, for technical use	6	Year 1
75081090	Grill and netting of Ni wire, not for technical use	6	Year 1
75089010	Electroplating anodes of Ni	4	Year 1
75089080	Other articles of Ni, nes, for technical use	6	Year 1
75089090	Other articles of Ni, nes, not for technical use	6	Year 1
76011000	Al unwrought, not alloyed	5	Year 1
76012000	Al unwrought, alloyed	7	Year 1
76020000	Waste & scrap, Al	1,5	Year 1
76031000	Powders, Al, of non-lamellar structure	6	Year 10
76032000	Powders, Al, of lamellar structure, including flakes	7	Year 1
76041000	Bars, rods & profiles, Al, not alloyed	5	Year 10
76042100	Profiles, hollow, Al, alloyed	5	Year 1
76042900	Bars, rods & other profiles, Al alloyed	5	Year 1
76051100	Wire,Al,not alloyed,with a max cross sectional dim >7mm	8	Year 10
76051900	Wire,Al,not alloyed,with a max cross sectional dim ≤7mm	8	Year 1

china_s_final_offer

76052100	Wire, Al alloy, with a maximum cross sectional dim > 7mm	8	Year 1
76052900	Wire, Al alloy, with a maximum cross sectional dim ≤7mm	8	Year 1
76061120	Plate/sheet/strip, Al, not alloyed, rect'sq, 0.3mm≤thick<0.36mm	6	Year 1
76061190	Plate/sheet/strip, Al, not alloyed, rect'sq, thick >0.2mm, nes	6	Year 1
76061220	Plate, sheet'strip, Al alloy, rect'sq, 0.2<thick<0.28mm	6	Year 1
76061230	Plate, sheet'strip, Al alloy, rect'sq, 0.2mm≤thick≤0.35	6	Year 1
76061240	Plate, sheet'strip, Al alloy, rect'sq, thick>0.35	6	Year 1
76069100	Plate, sheet'strip, Al, not alloyed, >0.2mm thick, nes	6	Year 1
76069200	Plate, sheet'strip, Al alloy, >0.2mm thick, nes	10	Year 2
76071110	Foil, Al, not backed, rolled but not further worked, ≤0.007mm	6	Year 10
76071190	Foil, Al, not backed, rolled but not further worked, ≤0.2mm, >0.007mm	6	Year 10
76071900	Foil, Al, not backed & not >0.2mm thick, nes	6	Year 10
76072000	Foil, Al, backed, not >0.2mm thick excluding any backing	6	Year 10
76081000	Tubes & pipe, Al, not alloyed	8	Year 10
76082000	Tubes & pipe, Al alloy	8	Year 10
76090000	Aluminium tube or pipe fittings	8	Year 1
76101000	Aluminium doors, windows & their frames & thresholds for doors	25	Year 2
76109000	Alumn structure/parts nes, prepd plate, rods etc for struct	6	Year 10
76110000	Alumn vats/similar containers, >300L, excl for compres/liqid gas	12	Year 5
76121000	Alumn collapsible tubular containers	12	Year 10
76129010	Alumn tear tab ends and bodies thereof	30	Year 10
76129090	Alumn containers, <300L, without mech/thermo equipment, nes	12	Year 10
76130010	Al containers for compressed'liquefied gas, for retail packng	12	Year 5
76130090	Al containers for compressed'liquefied gas, not for retail pack	6	Year 1
76141000	Al stranded wire, cable, etc, with steel core, not elect insulatd	6	Year 1
76149000	Al stranded wire, cable, etc, not elect insulatd, nes	6	Year 1
76151100	Al pot scourers, scouring/polishng pads, gloves & like	18	Year 5
76151900	Al table/kitchen/other household articles & parts, nes	15	Year 10
76152000	Al sanitary ware & parts thereof	18	Year 10
76161000	Al nails, tacks, staples, bolts, nuts & similar articles	10	Year 2
76169110	Cloth/grill/netting/fencing of Al wire, for technical use	10	Year 2
76169190	Cloth/grill/netting/fencing of Al wire, not for technical use	18	Year 5
76169910	Other Al articles nes, for technical use	10	Year 10
76169990	Other Al articles nes, not for technical use	15	Year 10
78011000	Lead refined unwrought	3	Year 1
78019100	Lead unwrought containing antimony as principal other element	3	Year 5

china_s_final_offer

78019900	Lead unwrought nes	3	Year 1
78020000	Lead waste & scrap	1,5	Year 1
78030000	Lead bars, rods, profiles & wire	6	Year 1
78041100	Lead sheets, strip & foil of a thickness (excl.backing)<0.2mm	6	Year 1
78041900	Lead plates, sheet, strip & foil nes	6	Year 1
78042000	Lead powders & flakes	6	Year 1
78050010	Lead tubes or pipes	6	Year 1
78050020	Lead tube or pipe fittings (for example, couplings, elbows, sleeves)	6	Year 1
78060010	Other articles of lead, nes, for technical use	6	Year 10
78060090	Other articles of lead, nes, not for technical use	6	Year 10
79011100	Zinc not alloyed unwrought containing by weight \geq 99.99% of zinc	3	Year 1
79011200	Zinc not alloyed unwrought containing by weight<99.99% of zinc	3	Year 1
79012000	Zinc alloys unwrought	3	Year 1
79020000	Zinc waste & scrap	1,5	Year 1
79031000	Zinc dust	6	Year 1
79039000	Zinc powders & flakes	6	Year 1
79040000	Zinc bars, rods, profiles & wire	6	Year 1
79050000	Zinc plates, sheets, strip & foil	6	Year 10
79060010	Zinc tubes or pipes	6	Year 1
79060020	Zinc tube or pipe fittings (for example, couplings, elbows, sleeves)	6	Year 1
79070011	Cellpacking blanks (zinc biscuits), for industrial use	6	Year 1
79070019	Other articles of zinc, nes, for industrial use	6	Year 1
79070090	Other articles of zinc, nes, not for industrial use	6	Year 1
80011000	Tin not alloyed unwrought	3	Year 1
80012010	Babbitt metal, unwrought	3	Year 1
80012020	Tin solder, unwrought	3	Year 1
80012090	Tin alloys unwrought, nes	3	Year 1
80020000	Tin waste & scrap	1,5	Year 1
80030000	Tin bars, rods, profiles & wire	8	Year 1
80040000	Tin plates, sheets & strip, of a thickness >0.2mm	8	Year 1
80050000	Tin foil of a thickness \leq 0.2mm, tin powders & flakes	8	Year 1
80060000	Tin pipes'tubes & fittings	8	Year 1
80070010	Other tin articles nes, for technical use	8	Year 1
80070090	Other tin articles nes, not for technical use	18	Year 5
81011000	Tungsten powders	6	Year 1
81019400	Tungsten unwrought,incl bars/rods simply sintered	3	Year 1

china_s_final_offer

81019500	Tungsten bars/rods/profile/plate/sheet/strip/foil	5	Year 1
81019600	Tungsten wire	8	Year 1
81019700	Tungsten waste and scrap	3	Year 1
81019900	Tungsten articles nes	8	Year 1
81021000	Molybdenum powders	6	Year 1
81029400	Molybdenum unwrought,incl bars/rods simply/sintered	3	Year 1
81029500	Molybdenum bars/rods/profiles/plate/sheet/strip'foil	8	Year 1
81029600	Molybdenum wire	8	Year 1
81029700	Molybdenum waste and scrap	3	Year 1
81029900	Molybdenum articles nes	8	Year 1
81032000	Tantalum unwrought; powders	6	Year 1
81033000	Tantalum waste and scrap	6	Year 1
81039000	Tantalum wrought and articles thereof	8	Year 1
81041100	Magnesium unwrought containg $\geq 99.8\%$ of magnesium	6	Year 1
81041900	Magnesium unwrought nes	6	Year 1
81042000	Magnesium waste & scrap	1,5	Year 1
81043000	Magnesium raspngs/turnngs/granuls gradd accordg to size & powders	8	Year 1
81049010	Magnesium, wrought	8	Year 1
81049020	Magnesium articles	8,4	Year 2
81052000	Cobalt,unwrought,intermediate products,powders	4	Year 1
81053000	Cobalt waste and scrap	4	Year 1
81059000	Cobalt wrought & articles thereof	8	Year 10
81060010	Bismuth unwrought; waste & scrap; powders	3	Year 1
81060090	Bismuth wrought & articles thereof	8	Year 1
81072000	Cadmium, unwrought; powders	3	Year 1
81073000	Cadmium waste & scrap	3	Year 1
81079000	Cadmium wrought & articles thereof	8	Year 1
81082010	Titanium sponge	3	Year 1
81082090	Titanium unwrought nes; powders	3	Year 1
81083000	Titanium waste & scrap	3	Year 1
81089010	Titanium bars, rods, shapes, sections	8	Year 1
81089020	Titanium wire	8	Year 1
81089031	Titanium plates, sheets, strip, foil, $\leq 0.8\text{mm}$	8	Year 1
81089032	Titanium plates, sheets, strip, foil, $> 0.8\text{mm}$	8	Year 1
81089040	Titanium tubes or pipes	8	Year 1
81089090	Titanium wrought & articles thereof, nes	8	Year 1

china_s_final_offer

81092000	Zirconium unwrought; powders	3	Year 1
81093000	Zirconium waste & scrap	3	Year 1
81099000	Zirconium wrought & articles thereof	8	Year 1
81101010	Antimony unwrought	3	Year 1
81101020	Antimony powders	3	Year 1
81102000	Antimony waste & scrap	3	Year 1
81109000	Antimony wrought & articles thereof	8	Year 1
81110010	Manganese unwrought; waste & scrap; powders	3	Year 1
81110090	Manganese unwrought & articles thereof	8	Year 1
81121200	Beryllium unwrought; powders	3	Year 1
81121300	Beryllium waste & scrap	3	Year 1
81121900	Beryllium wrought & articles thereof	8	Year 1
81122100	Chromium unwrought; powders	3	Year 1
81122200	Chromium waste, scrap	3	Year 1
81122900	Chromium unwrought and articles thereof, nes	3	Year 1
81123000	Germanium & articles thereof, incl. waste, scrap & powders	3	Year 1
81124000	Vanadium & articles thereof, incl. waste, scrap & powders	3	Year 1
81125100	Thallium unwrought; powders	3	Year 1
81125200	Thallium waste & scrap	3	Year 1
81125900	Thallium unwrought and articles thereof, nes	8	Year 1
81129200	Unwrought gallium,hafnium,indium,niobium,rhenium;waste;powder	3	Year 1
81129900	Unwrought gallium,hafnium,indium,niobium,rhenium & article	8	Year 10
81130000	Cermets & articles thereof, incl. waste & scrap	8,4	Year 2
82011000	Spades & shovels	8	Year 1
82012000	Forks	8	Year 1
82013000	Mattocks, picks, hoes & rakes	8	Year 1
82014000	Aces, bill hooks & similar hewing tools	8	Year 1
82015000	Secateurs & similar one-handed pruners & shears	8	Year 1
82016000	Hedge shears, two-handed pruning shears & sim two-handed shears	8	Year 1
82019000	Scythes, sickles & oth hand tools used in agri., horticulture etc	8	Year 1
82021000	Hand saws	8,4	Year 2
82022000	Band saw blades	8	Year 1
82023100	Circular saw blades with working part of steel	8	Year 1
82023900	Circular saw blades with working part of other materials	8	Year 1
82024000	Chain saw blades	8	Year 1
82029110	Straight saw blades for working metal, for use wiwth mechanical saws	8	Year 1

china_s_final_offer

82029190	Straight saw blades for working metal, nes	8	Year 1
82029910	Other saw blades, for use with mechanical saws, nes	8,4	Year 2
82029990	Other saw blades, nes	10,5	Year 5
82031000	Files, rasps & similar tools	10,5	Year 5
82032000	Pliers (incl. cutting pliers), pincers, tweezers & similar tools	10,5	Year 2
82033000	Metal cutting shears, tinmen's snips & oth metal/wire cutting shears	10,5	Year 5
82034000	Pipe-cutters, bolt croppers, perforating punches & similar tools	10,5	Year 5
82041100	Wrenches, hand-operated, with non-adjustable jaws	10,5	Year 2
82041200	Wrenches, hand-operated, with adjustable jaws	10	Year 2
82042000	Wrench sockets including ratchet handles extensions & spinners	10	Year 2
82051000	Drilling, threading'tapping tools	10	Year 2
82052000	Hammers & sledge hammers	10	Year 2
82053000	Planes, chisels, gouges & similar cutting tools for working wood	10,5	Year 5
82054000	Screwdrivers	10,5	Year 5
82055100	Curling irons, cork screws, nut-crackers & other household tools	10,5	Year 10
82055900	Tools for masons, watchmakers, miners & hand tools nes	10	Year 2
82056000	Blow torches	10	Year 2
82057000	Vices, clamps & the like	10,5	Year 5
82058000	Anvils, portable forges & hand'pedal-operated grinding wheels	10,5	Year 5
82059000	Sets of articles of two'more of the foregoing subheadings	10,5	Year 5
82060000	Tools of two/more of heading Nos 82.02 to 82.05,in sets for retail	10,5	Year 10
82071300	Rock drilling/earth boring tools with working part of cermets	8	Year 10
82071910	Rock drill/earth boring tools with workng part of diamond/cubic BN	8	Year 10
82071990	Rock drilling/earth boring tools with workng part of oth material, nes	8	Year 10
82072010	Dies f draw/extrudng metal with workng part of diamond/cubic BN	8	Year 1
82072090	Dies for drawng/extrudng metal with workng part of oth materials, nes	8	Year 1
82073000	Tools for pressing, stamping'punching	8	Year 10
82074000	Tools for taping'threading	8	Year 1
82075010	Tools for drilling, nes, with working part of diamond/cubic BN	8	Year 10
82075090	Tools for drilling, with workng part of oth materials, nes	8	Year 10
82076010	Tools for boring/broaching, with working part of diamond/cubic BN	8	Year 1
82076090	Tools for boring/broaching, with workng part of oth material, nes	8	Year 1
82077000	Tools for milling	8	Year 10
82078000	Tools for turning	8	Year 1
82079010	Interchngeable tools, nes, with working part of diamond/cubic BN	8	Year 1
82079090	Interchangeable tools, nes, with workng part of oth maerials	8	Year 1

china_s_final_offer

82081000	Knives & blades for machines/mechanical appliances for metal working	8	Year 1
82082000	Knives & blades for machines/mechanical appliances for wood working	8	Year 1
82083000	Knives & blades for kitchen appliances/food industry machines	8	Year 1
82084000	Knives & blades for agricultural, horticultural/forestry machines	8	Year 1
82089000	Knives & blades for leather, paper, tobacco machines & oth industries	8	Year 1
82090000	Plates, tips & the like for tools of sintered metal carbides 'cermets	8	Year 1
82100000	Hand-operated mechanical appliances,weight ≤10 kg,for food prep	18	Year 10
82111000	Sets of assorted knives	18	Year 5
82119100	Table knives having fixed blades	18	Year 5
82119200	Butcher's knives, hunting knives & other knives having fixed blades	12	Year 5
82119300	Pocket & pen knives & other knives with folding blades	18	Year 5
82119400	Blades for knives of hd 8211.10 to 8211.94	14	Year 5
82119500	Handles of base metal	12	Year 5
82121000	Razors including safety razors & open blade type	12	Year 2
82122000	Safety razor blades, including razor blade blanks in strips	14	Year 10
82129000	Parts of non-electric razors	12	Year 5
82130000	Scissors, tailors' shears & similar shears, & blades therefor	12	Year 5
82141000	Paper knives,letter openers,erasing knives,pencil sharpeners & blades	12	Year 5
82142000	Manicure'pedicure sets & instruments (including nail files)	18	Year 10
82149000	Kitchen chopper, cleavers & mincing knives & oth articles of cutlery	18	Year 5
82151000	Tableware sets containng ≥ one article plated with precious mtl	18	Year 10
82152000	Tableware sets not containing articles plated with precious metal	18	Year 5
82159100	Tableware articles not in sets plated with precious metal	18	Year 5
82159900	Tableware articles not in sets & not plated with precious metal	18	Year 10
83011000	Padlocks of base metal	14	Year 5
83012010	Central control door lock for motor vehicles	10	Year 2
83012090	Other motor vehicle lock	10	Year 2
83013000	Locks of a kind used for furniture of base metal	14	Year 5
83014000	Locks of base metal, nes	14	Year 10
83015000	Clasps & frames with clasps, incorporating locks, of base metal	14	Year 5
83016000	Lock parts,incl parts of clasps'frames with clasps,of base mtl,nes	12	Year 5
83017000	Keys, incl blanks for keys presented separately, of base metal	10	Year 2
83021000	Hinges of base metal	10	Year 10
83022000	Castors of base metal	12	Year 10
83023000	Mountings,fittings & sim articles of base mtl nes for motor vehicle	10	Year 2
83024100	Mountings, fittings & sim articles of base mtl nes for buildings	14	Year 2

china_s_final_offer

83024200	Mountings, fittings & sim articles of base mtl nes for furniture	12	Year 10
83024900	Mountings, fittings & similar articles of base metal, nes	12	Year 2
83025000	Hat-racks, hat-pegs, brackets & sim fixtures, of base mtl, nes	14	Year 10
83026000	Door closures, automatic, of base metal	12	Year 5
83030000	Safes,safe deposit lockers,strong boxes & the like of base mtl	14	Year 10
83040000	Filing cabinet & sim office/desk equipment, of base metal	10,5	Year 5
83051000	Fitting for loose-leaf binders'files of base metal	10,5	Year 10
83052000	Staples in strips, of base metal	10,5	Year 5
83059000	Letter corners,letter'paper clips & similar office art of base mtls	10,5	Year 5
83061000	Bells, gongs & the like, of base metal	8	Year 1
83062100	Statuettes & other ornaments plated with precious metal	8	Year 1
83062910	Cloisonne statuettes & other ornaments	8	Year 10
83062990	Other statuettes & other ornaments of base metal, nes	8	Year 10
83063000	Photograph, picture,'similar frames & mirrors of base metal	8	Year 1
83071000	Tubing, flexible, with 'without fittings of i's	8,4	Year 2
83079000	Tubing, flexible, with 'without fittings, of base metal, nes	8,4	Year 2
83081000	Hooks,eyes & eyelets of base metal	10,5	Year 5
83082000	Rivets,tubular,bifurcated of base metal	10,5	Year 5
83089000	Claps,buckles & like, beads & spangles of base metal	10,5	Year 5
83091000	Corks, crown, of base metal	18	Year 5
83099000	Stoppers,caps,lids & oth packing accessories of base mtl,nes	12	Year 10
83100000	Letters,numbers,sign plates & sim articles of base metal	18	Year 5
83111000	Electrodes, coated, of base metal, for electric arc welding	8	Year 10
83112000	Wire, cored, of base metal, for electric arc welding	8	Year 1
83113000	Coated rods & cored wire of base mtl for soldering,brazing/welding	8	Year 10
83119000	Coatd tubes/sim prod of base mtl/mtl carbd,nes,for soldrg/brazing..	8	Year 10
84011000	Nuclear reactors	2	Year 1
84012000	Machinery & apparatus for isotopic separation & parts thereof	1	Year 1
84013010	Fuel elements (cartridges), non-irradiated	2	Year 1
84013090	Parts of non-irradiated fuel elements	1	Year 1
84014010	Parts of non-irradiated associated assembly of nuclear reactors	1	Year 1
84014020	Reactor internals of nuclear reactors	1	Year 1
84014090	Parts of nuclear reactors	1	Year 1
84021110	Watertube boilers for electricity, steam production ≥900T per hour	3	Year 5
84021190	Other watertube boilers with a steam production >45T per hour	14	Year 10
84021200	Watertube boilers with a steam production not >45T per hour	5	Year 1

china_s_final_offer

84021900	Vapour generating boilers nes, including hybrid boilers	5	Year 1
84022000	Super-heated water boilers	16	Year 5
84029000	Parts of steam'vapour generating boilers nes	2	Year 1
84031010	Central heating boilers, household type	10	Year 2
84031090	Central heating boilers nes	10	Year 2
84039000	Parts of central heating boiler nes	6	Year 1
84041010	Auxiliary plant for use with generating boilers of 84.02	7	Year 1
84041020	Auxiliary plant for use with generating boilers of 84.03	10	Year 2
84042000	Condensers for steam'vapour power units	14	Year 5
84049010	Parts of auxiliary plant of heading No. 84041020	10	Year 2
84049090	Parts of auxiliary plant/condensers of headngs 84041010, 84042000	7	Year 1
84051000	Producer gas'water gas generators acetylene gas gen & sim gas gen	14	Year 10
84059000	Parts of prod gas'wat gas gen,acetylene gas gen & sim water gas gen	8	Year 1
84061000	Steam & vapour turbines for marine propulsion	5	Year 1
84068110	Other steam & vapour turbines, 40MW<output≤100MW	5	Year 1
84068120	Other steam & vapour turbines, 100MW<output≤350MW	5	Year 1
84068130	Other steam & vapour turbines, of an output >350MW	6	Year 1
84068200	Other steam & vapour turbines, output≤40MW	5	Year 1
84069000	Parts of steam & vapour turbines	2	Year 1
84071010	Aircraft engines,spark-igni recip-/rotary type,of an output≤298kw	2	Year 1
84071020	Aircraft engines,□spark-ignition recip-'rotary type, output >298kw	2	Year 1
84072100	Mmarine outboard motors, spark-ignition recipr-'rotary type	8	Year 1
84072900	Marine engines nes, spark-ignition reciprocating'rotary type	8	Year 1
84073100	Engines, spark-igni reciprocating, f vehcl Ch 87, ≤ 50cc	10	Year 2
84073200	Engines, spark-igni reciprocating, for vehcl Ch 87, >50cc but≤250cc	10	Year 2
84073300	Engines, spark-igni reciprocating,f vehcl Ch 87, >250cc to 1000cc	17,5	Year 5
84073410	Engines, spark-igni reciprocating,f vehcl Ch 87, >1000cc but≤3000cc	10	Year 2
84073420	Engines, spark-igni reciprocating, for vehicl Ch 87, >3000cc	10	Year 2
84079010	Biogas engine	12	Year 2
84079090	Other engines, spark-ignition type, nes	18	Year 2
84081000	Marine propulsion engines, diesel	5	Year 10
84082010	Engines, diesel, output≥132.39kw, for vehicles of Ch. 87	9	Year 10
84082090	Engines, diesel, of an output<132.39kw, for vehicles of Ch 87	25	Year 10
84089010	Engines, diesel for locomotives	6	Year 10
84089091	Engines, diesel, nes, output≤14kw	5	Year 10
84089092	Engines, diesel, nes, 14kw<output<132.39kw	8,4	Year 10

china_s_final_offer

84089093	Engines, diesel, nes, output≥132.39kw	5	Year 10
84091000	Parts for spark-ignition type aircraft engines	2	Year 1
84099110	Parts for marine propulsion engines, spark-igni type	6	Year 1
84099191	Parts for electric fuel injection devices	5	Year 1
84099199	Parts for other spark-ignition type engines, nes	5	Year 1
84099910	Parts for marine propulsion engines, diesel/semi-diesel	5	Year 10
84099920	Parts for locomotive engines, diesel/semi-dieses	2	Year 1
84099991	Parts for diesel & semi-diesel engines ≥132.39kw, nes	2	Year 1
84099999	Parts for diesel & semi-diesel engines <132.39kw, nes	8,4	Year 10
84101100	Hydraulic turbines & water wheels of a power ≤1000 kw	10	Year 2
84101200	Hyd turbines & water wheels of a 1000kw<power≤10000 kw	10	Year 2
84101310	Hydraulic turbines/water wheels,blow-down type, >30000 kw	10	Year 2
84101320	Hydraulic turbines/water wheels, tubular type, >35000 kw	10	Year 2
84101330	Hydraulic turbines/water wheels, water pump type, >200000 kw	10	Year 2
84101390	Hydraulic turbines/water wheels of a power >10000 kw, nes	10	Year 2
84109010	Regulators of hydraulic turbines/water wheels	6	Year 1
84109090	Parts nes, of hydraulic turbines/water wheels	6	Year 1
84111110	Turbofan engines of a thrust ≤25 KN	1	Year 1
84111190	Other turbo-jets of a thrust ≤25 KN	1	Year 1
84111210	Turbofan engines of a thrust >25 KN	1	Year 1
84111290	Other turbo-jets of a thrust >25 KN	1	Year 1
84112100	Turbo-propellers of a power ≤1100 kw	2	Year 1
84112210	Turbo-propellers, 1100kw<power≤ 2238kw	2	Year 1
84112220	Turbo-propellers, 2238kw<power≤3730kw	2	Year 1
84112230	Turbo-propellers of a power >3730kw	2	Year 1
84118100	Gas turbines nes of a power ≤5000 KW	15	Year 10
84118200	Gas turbines nes of a power >5000 KW	3	Year 1
84119100	Parts of turbo-jets'turbo-propellers	1	Year 1
84119910	Parts of turboshaft engines	5	Year 10
84119990	Parts of other gas turbines nes	5	Year 10
84121010	Reaction engines other than turbo jets, for aircraft/spacecraft	3	Year 1
84121090	Reaction engines other than turbo jets, nes	10	Year 2
84122100	Hydraulic power engines & motors linear acting (cylinders)	12	Year 10
84122910	Hydraulic motors	10	Year 10
84122990	Hydraulic power engines, nes	14	Year 10
84123100	Pneumatic power engines & motors linear acting (cylinders)	14	Year 5

china_s_final_offer

84123900	Pneumatic power engines & motors nes	14	Year 5
84128000	Engines & motors nes	10	Year 2
84129010	Parts of reaction engines for aircraft/spacecraft	2	Year 1
84129090	Parts of engines/motors of heading 84.12 (excl 8412.1010)	8	Year 1
84131100	Pumps for dispersn fuel/lubricants used in filling-station/garage	10	Year 2
84131900	Pumps fitted'designed to be fitted with a measuring device nes	10	Year 2
84132000	Hand pumps nes, o/t those of subheading No 8413.11'8413.19	10	Year 2
84133021	Fuel pumps for int comb piston engines of an output \geq 132.39 KW	3	Year 5
84133029	other fuel pumps	3	Year 5
84133030	lubricating oil pumps	3	Year 5
84133090	Fuel/lubricatg/coolng medium pumps for int comb piston engines, nes	3	Year 5
84134000	Concrete pumps	8	Year 10
84135010	Pneumatic reciprocating positive displacement pumps	10	Year 2
84135020	Electric reciprocating positive displacement pumps	10	Year 2
84135030	Hydraulic reciprocating positive displacement pumps	10	Year 10
84135090	Other reciprocating positive displacement pumps nes	10	Year 10
84136010	Electric surmerged pumps	10	Year 2
84136090	Other rotary positive displacement pumps, nes	10	Year 2
84137010	Centrifugal pumps of ratational speed \geq 10000r/min	8	Year 1
84137090	Centrifugal pumps nes	8	Year 1
84138100	Pumps nes	8	Year 1
84138200	Liquid elevators	8	Year 1
84139100	Parts of pumps for liquids	5	Year 1
84139200	Parts of liquid elevators	6	Year 1
84141000	Vacuum pumps	8	Year 1
84142000	Hand'foot-operated air pumps	8	Year 1
84143011	Compressors for refrige/freezer,motor power \leq 0.4kw	8	Year 10
84143012	Compressors for refrige'freezer, 0.4kw<motor power \leq 5 kw	10	Year 10
84143013	Compressors for airconditioner, 0.4kw <motor power \leq 5kw	10	Year 10
84143014	Compressors for airconditioner, motor power >5 kw	10	Year 10
84143015	Compressors driven by a motor,for refrigerators or freezes, of a motor power exceeding 5KW	10	Year 10
84143019	Compressors driven by a motor, nes	10	Year 10
84143090	Compressors driven by a non-motor	9	Year 10
84144000	Air compressors mounted on a wheeled chassis for towing	8	Year 10
84145110	Ceiling/roof fans, with a built-in electric motor of output \leq 125 W	20	Year 5
84145120	Window fans, with a built-in electric motor of output \leq 125W	20	Year 5

china_s_final_offer

84145130	Repeating front louver fans,with built-in electric motor, ≤125W	12	Year 5
84145191	Table fans, with a built-in electric motor of output≤125W	10	Year 2
84145192	Floor fans, with a built-in electric motor of output≤125W	10	Year 2
84145193	Wall fans, with a built-in electric motor of output≤125W	10	Year 2
84145199	Fans nes, with a built-in electric motor of output≤125W	10	Year 2
84145910	Other ceiling/roof fans, nes	8	Year 10
84145920	Other window fans, nes	8	Year 10
84145930	Centrifugal ventilators	10	Year 10
84145990	Other fans, nes	8	Year 10
84146010	Range hoods	10	Year 2
84146090	Other hoods having a maximum horizontal side ≤120 cm	10	Year 2
84148010	Free-piston generators for gas turbine	8	Year 10
84148020	Carbon dioxide compressors	7	Year 10
84148090	Air or gas compressors/hoods, nes	7	Year 1
84149011	Air inlet on discharge valve plates for compressoors	8	Year 10
84149019	Parts of compressors of subheadng Nos. 84143011-84143014, 84143090	8	Year 10
84149020	Parts of machines of subheading Nos. 84145110-84145190, 84146000	12	Year 10
84149090	Parts of of machines of other subheadings of 84.14, nes	7	Year 10
84151010	Air conditioning machines, window or wall types, self-contained	15	Year 5
84151021	Air conditioniar, window/wall types, regrigerating effect ≤4000 Kcal/h,split-system	15	Year 5
84151022	Air conditioniar, window/wall types, regrigerating effect >4000 Kcal/h,split-system	15	Year 5
84152000	Air conditioning machines used for persons in motor vehicles	20	Year 10
84158110	Air-conditioner nes,with refr≤4000 Kcal/h &cool/heat cycle rev valve	15	Year 2
84158120	Air-conditioner nes,with refr >4000 Kcal/h &cool/heat cycle rev valve	20	Year 2
84158210	Air-conditioner nes, with refrigerating unit, ≤4000 Kcal/h	15	Year 2
84158220	Air-conditioner nes, with refrigerating unit,>4000 Kcal/h	20	Year 2
84158300	Air conditioner, not incorporating refrigerating unit	10	Year 2
84159010	Parts of air conditners of subheadngs 8415.1000,8415.8110,8415.8210	10	Year 2
84159090	Parts of air conditioners of other subheadings of 84.15	10	Year 2
84161000	Furnace burners for liquid fuel	10	Year 10
84162011	Gasburners of using natural gas	10,5	Year 5
84162019	Other gasburners	10,5	Year 5
84162090	Furnace burners nes, including combination burners	10,5	Year 5
84163000	Mechanical stokers	8,4	Year 2
84169000	Parts of appliances of heading No. 84.16	6	Year 1
84171000	Furnaces/ovens n-elec for heat-treat of ores, pyrites, metals	10	Year 2

china_s_final_offer

84172000	Bakery ovens, including biscuit ovens, non-electric	10	Year 2
84178010	Coke furnace	10	Year 2
84178020	Incinerators for radioactive waste	5	Year 1
84178030	Cement rotary kilns	10	Year 2
84178040	Limestone decomposition furnace	10	Year 2
84178090	Industrial/lab furnaces/ovens, non-electric, nes	10	Year 2
84179010	Parts of rotary kiln for sponge iron	7	Year 1
84179020	Parts of coke furnace	7	Year 1
84179090	Parts of other appliances of heading No. 84.17	7	Year 1
84181010	Combined refri-freezers, with separate external doors, >500 l	10	Year 10
84181020	Combnd refri-freezers, with separate external doors, >200 l but ≤500 l	15	Year 10
84181030	Combined refri-freezers, with separate external doors, ≤200 l	15	Year 10
84182110	Refrigerators, household type, compression-type, > 150 l	10	Year 10
84182120	Refrigerators, household type, compression-type, > 50 l but ≤150 l	10	Year 10
84182130	Refrigerators, household type, compression-type, ≤50 l	10	Year 10
84182200	Refrigerators, absorption type, electrical	15	Year 5
84182900	Refrigerators, household type, nes	30	Year 5
84183010	Freezers of chest type, capacity ≤800 l, T ≤ -40 °C	9	Year 2
84183021	Freezers of chest type, 500 l < capacity ≤800 l, T > -40 °C	23	Year 2
84183029	Freezers of chest type, capacity ≤500 l, T > -40 °C	30	Year 2
84184010	Freezers of upright type, capacity ≤900 l, T ≤ -40 °C	9	Year 2
84184021	Freezers of upright type, 500 l < capacity ≤900 l, T > -40 °C	15	Year 2
84184029	Freezers of upright type, capacity ≤500 l, T > -40 °C	30	Year 2
84185000	Other refrigerating/freezing chests, cabinets, display counters, etc	10	Year 10
84186110	Refrigerating unit of compres type/heat-exch condenser; heat pumps	10	Year 2
84186190	Other refrigerating equip of compres type/heat-exch condenser, nes	10	Year 2
84186910	Refrigerating unit and heat pumps, nes	15	Year 10
84186990	Other refrigerating/freezing equipment, nes	15	Year 10
84189100	Furniture designed to receive refrigerating/freezing equipment	18	Year 5
84189910	Parts of refrigerating units and heat pumps	10	Year 10
84189991	Parts of freezing equipment of T ≤ -40 °C	9,5	Year 10
84189992	Parts of refrigerating/freezing equip of T > -40 °C, capacity >500 l	10	Year 10
84189999	Parts of other refrigerating/freezing equipment, nes	10	Year 10
84191100	Instantaneous gas water heaters	35	Year 10
84191900	Instantaneous storage water heaters, non-electric, nes	35	Year 5
84192000	Medical, surgical/laboratory sterilizers	4	Year 10

84193100	Dryers for agricultural products	8	Year 1
84193200	Dryers for wood, paper pulp, paper/paperboard	9	Year 10
84193910	Breeze pottery blanks dryers	9	Year 10
84193990	Other dryers, nes	9	Year 10
84194010	Stripping towers	10	Year 2
84194020	rectifying towers	10	Year 2
84194090	Other distilling/rectifying plant	10	Year 2
84195000	Heat exchange units, non-domestic, non-electric	10	Year 10
84196011	Oxygen producers of volume $\geq 15000\text{m}^3/\text{h}$	12	Year 5
84196019	Oxygen producers of volume $< 15000\text{m}^3/\text{h}$	13	Year 5
84196090	Machinery for liquefying air or other gases, nes	10	Year 2
84198100	Machinery for makng hot drinks/cooking or heating food,non domestc	10	Year 10
84198910	Hydroformer vessels	0	Year 1
84198990	Other machinery, plant & equip for treat of mat. by a chg of temp, nes	0	Year 1
84199010	Parts of water heaters	0	Year 1
84199090	Parts of other machinery, plant & equip of heading 84.19	4	Year 10
84201000	Calendering/rolling machines, excl for metals/glass	8,4	Year 10
84209100	Cylinders for calendering/rolling mach, excl for metals/glass	8	Year 1
84209900	Parts of calendering/rolling mach nes, excl for metals/glass	8	Year 1
84211100	Cream separators	8,4	Year 2
84211210	Clothes-dryers, centrifugal, capacity $\leq 10\text{kg}$	17,5	Year 10
84211290	Clothes-dryers, centrifugal, capacity $> 10\text{kg}$	8	Year 10
84211910	Dehydrators	10	Year 10
84211920	Sentrifuges for separating solid from liquid	10	Year 10
84211990	Other centrifuges, nes	10	Year 10
84212110	Filtering/purifying machines for water, household type	25	Year 10
84212190	Filtering/purifying machines for water, non-household type	5	Year 10
84212200	Filtering/purifying machines for beverages,excl water	12	Year 5
84212300	Oil/petrol-filters for internal combustion engines	10	Year 10
84212910	Press filters	5	Year 10
84212990	Filtering/purifying machinery & apparatus for liquids nes	5	Year 10
84213100	Intake air filters for internal combustion engines	10	Year 10
84213910	Filtering/purifying machines for gases nes, household type	15	Year 10
84213921	Electrostatic dust collectors for industry uses	5	Year 10
84213922	Baghoused dust collectors for industry uses	5	Year 10
84213923	Cyclone dust collectors for industry uses	5	Year 10

china_s_final_offer

84213929	Other dust collectors for industry uses, nes	5	Year 10
84213990	Other dust collectors, nes	5	Year 10
84219110	Parts of centrifugal clothes-dryers of capacity≤10kg	0	Year 1
84219190	Parts of other centrifuges, nes	0	Year 1
84219910	Parts for filtering/purifying machines of household type	10	Year 10
84219990	Parts for filtering/purifying machines of non-household type	5	Year 10
84221100	Dish washing machines of the HH type	10	Year 2
84221900	Dish washing machines nes	14	Year 5
84222000	Machinery for cleaning/drying bottles/containers nes	10	Year 10
84223011	Bottling or canning machin for liquid food, electro-mechanical hand-lifting	10	Year 10
84223019	Bottling or canning machinery for beverage or liquid food, nes	12	Year 10
84223021	Machinery for packing cement, automatic	12	Year 10
84223029	Machinery for packing cement, other than automatic	12	Year 10
84223030	Other packing machinery, nes	10	Year 10
84223090	Mach to fill/close/seal bottle/can/box/.. nes;beverage aerating machn	10	Year 10
84224000	Packing/wrapping machinery nes	10	Year 10
84229010	Parts of dish washing machines	10,5	Year 10
84229020	Parts of bottling or canning machines for beverage/liquid food	8,5	Year 10
84229090	Parts of other machines of heading 84.22, nes	8,5	Year 10
84231000	Personal weighing machines, including baby scales; household scales	10,5	Year 5
84232010	Electronic belt weighing machines	10	Year 2
84232090	Other scales for continuous weighing of goods on conveyors	10	Year 2
84233010	Rationed packing scales	10,5	Year 5
84233020	Rationed sorting scales	10,5	Year 5
84233030	Proporating scales	10,5	Year 5
84233090	Constant weight scales nes, incl hopper scales	10,5	Year 5
84238110	Account balances	10,5	Year 5
84238120	Spring balances	10,5	Year 5
84238190	Weighing machinery having max weighing cap. ≤30kg nes	10,5	Year 5
84238210	Weighbridges	10,5	Year 5
84238290	Weighing machinery having max weighing 30kg<cap≤5000kg nes	10,5	Year 5
84238910	Weighbridges	10	Year 10
84238920	Track scales	10	Year 10
84238930	Hanging scales	10	Year 10
84238990	Weighing machinery, nes	10	Year 10
84239000	Weighing machine weights of all kinds; parts of weighing mach	10	Year 2

china_s_final_offer

84241000	Fire extinguishers, whether'not charged	8,4	Year 2
84242000	Spray guns & similar appliances	8,4	Year 2
84243000	Steam/sand blasting machines & similar jet projecting machines	8,4	Year 2
84248100	Mech appl for proj/disp'spraying lqds'powders for agr'horticut	8	Year 10
84248910	Othr liquid/powder projec/spray machines, nes, household type	0	Year 1
84248991	Marine cabinet washer	0	Year 1
84248999	Othr liquid/powder projec/spray machines, nes, non-houshold type	0	Year 1
84249010	Parts of fire extinguishers	0	Year 1
84249020	Parts of liquid/powder projec/spray machines of household type	0	Year 1
84249090	Parts of other apparatus of heading 84.24	0	Year 1
84251100	Pulley tackle/hoists, electric, not for raising vehicles	6	Year 1
84251900	Pulley tackle and hoists, nes, not for raising vehicles	5	Year 10
84252011	Mine hoist of reel diameter not less than 2m	10	Year 2
84252019	Mine hoist of reel diameter less than 2m	10	Year 2
84252090	Other pit-head winding gear winches for use underground	10	Year 2
84253100	Winches'capstans nes powered by electric motor	5	Year 10
84253900	Winches'capsans nes	5	Year 10
84254100	Built-in jacking systems of a type used in garage	3	Year 1
84254210	Hydraulic jacks used for raising vehicles	3	Year 5
84254290	Hydraulic hoists used for raising vehicles	5	Year 10
84254910	Other jacks, nes	5	Year 10
84254990	Other hoists, nes	10	Year 10
84261120	Bridge cranes, all-purpose	8	Year 10
84261190	Overhead travelling cranes on fixed support, nes	8	Year 10
84261200	Mobile lifting frames on tyres & straddle carriers	6	Year 1
84261910	Ship loading cranes	5	Year 1
84261921	Grab ship unloading cranes	5	Year 1
84261929	Other ship unloading cranes	5	Year 1
84261930	Gantry cranes	10	Year 2
84261941	Frame loading and unloading bridges	10	Year 2
84261942	Container loading and unloading bridges	10	Year 2
84261943	Derrick loading and unloading bridges	10	Year 2
84261949	Other loading and unloading bridges	10	Year 2
84261990	Transporter'bridge cranes nes	10	Year 2
84262000	Tower cranes	10	Year 2
84263000	Portal'pedestal jib cranes	6	Year 1

china_s_final_offer

84264110	Self-propelled cranes on tyres	5	Year 10
84264190	Other self-propelled machinery with a crane on tyres, nes	5	Year 10
84264910	Caterpillar cranes	8	Year 10
84264990	Cranes/work trucks fitted with a crane, self-propelled, nes	13	Year 10
84269100	Cranes designed for mounting on road vehicles	10	Year 2
84269900	Cranes'derricks nes	6	Year 10
84271010	Track alleyway stackers powered by an electric motor	9	Year 10
84271020	Trackless alleyway stackers powered by an electric motor	9	Year 10
84271090	Other self-propelled works trucks powered by an electric motor	9	Year 10
84272010	Fork-lift trucks for containers	9	Year 2
84272090	Self-propelled works trucks nes	9	Year 2
84279000	Trucks fitted with lifting'handling equipment, non-powered	9	Year 2
84281010	Lifts and skip hoists for the transport of persons	8	Year 1
84281090	Other lifts and skip hoists	6	Year 1
84282000	Pneumatic elevators & conveyors	5	Year 10
84283100	Continous-action elevators/conveyors for goods, underground use	5	Year 1
84283200	Continous-action elevators/conveyors for goods nes, bucket type	5	Year 1
84283300	Continous-action elevators/conveyors for goods nes, belt type	5	Year 10
84283910	Continous-action elevators/conveyors for goods, nes, chain type	5	Year 10
84283920	Continous-action elevators/conveyors for goods, nes, roller type	5	Year 10
84283990	Continous-action elevators/conveyors for goods, nes	5	Year 10
84284000	Escalators & moving walkways	5	Year 1
84285000	Wagon handling equipment	10	Year 2
84286010	Cargo aerial cableways	8	Year 1
84286021	Passenger aerial cableways, monocale endless	8	Year 1
84286029	Passenger aerial cableways, nes	8	Year 1
84286090	Teleferics...; traction mechanisms for funiculars, nes	8	Year 1
84289000	Lifting, handling, loading'unloading machinery nes	5	Year 10
84291110	Bulldozers/angledozers,tracked,with engine output >235.36 kw	7	Year 10
84291190	Bulldozers/angledozers,tracked,with engine output≤235.36 kw	7	Year 10
84291910	Bulldozers/angledozers, non-tracked, with engine output>235.36 kw	7	Year 1
84291990	Bulldozers/angledozers, non-tracked, with engine output≤235.36 kw	7	Year 1
84292010	Graders/levellers,slf-prpiled, with engine output >235.36 kw	5	Year 10
84292090	Graders/levellers,slf-prpiled, with engine output≤235.36 kw	5	Year 10
84293010	Scrapers, self-propelled, bucket capacity>10 m3	3	Year 1
84293090	Scrapers, self-propelled, bucket capacity≤10 m3	5	Year 1

china_s_final_offer

84294011	Vibratory road rollers, self-propelled, dead weight≥ 18 t	7	Year 10
84294019	Other road rollers, self-propelled	8	Year 10
84294090	Tamping machines/road rollers, self-propelled, nes	6	Year 10
84295100	Front end shovel loaders	5	Year 10
84295211	Excavators, tyre-mounted, with a 3600 revolving superstructure	8	Year 10
84295212	Excavators, track-mounted, with a 3600 revolving superstructure	8	Year 10
84295219	Other excavators, with a 360o revolving superstructure, nes	8	Year 10
84295290	Other shovels and machineries with a 360o revolving superstructure, nes	8	Year 10
84295900	Self-propelled excavating machinery nes	8	Year 10
84301000	Pile-drivers & pile-extractors	10	Year 2
84302000	Snow-ploughs & snow-blowers, not self-propelled	10	Year 2
84303100	Coal or rock cutters, self-propelled	10	Year 10
84303900	Coal or rock cutters, not self-propelled	6	Year 1
84304111	Oil/gas boring machinery,self-propelled,drilling depth≥6000m	5	Year 10
84304119	Oil/gas boring machinery,self-propelled, drilling depth<6000m	5	Year 10
84304121	Other boring machinery, nes, self-propld, dril depth≥6000m	5	Year 10
84304122	Boring machinery, self-propld, drill depth<6000m, crawler type	5	Year 10
84304129	Other boring machinery, self-propld, drill depth<6000m, nes	5	Year 10
84304190	Sinking machinery, self-propelled	5	Year 10
84304900	Boring or sinking machinery nes, not self-propelled	5	Year 10
84305010	Other oil production equipment nes, self-propelled	3	Year 5
84305020	Mining shovels, self-propelled	7	Year 10
84305031	Mining drills of gear wheel diameter≥380mm	5	Year 10
84305039	Mining drills of gear wheel diameter<380mm	5	Year 10
84305090	Mov/excavat/extractng..machinery, self-propelled, nes	5	Year 10
84306100	Tamping or compacting machinery, not self-propelled	6	Year 1
84306911	Engineering drills of boring casing diameter≥3m	6	Year 1
84306919	Engineering drill of boring casing diameter<3m	6	Year 1
84306920	Scrapers	6	Year 1
84306990	Oth mov/excavat/extractng..machinery nes, not self-propelled	6	Year 1
84311000	Parts of machinery of heading No 84.25	3	Year 1
84312000	Parts of fork-lift & oth works trucks fitted with lifting equip	6	Year 1
84313100	Parts of lifts, skip hoist or escalators	3	Year 1
84313900	Parts of lifting, handling, loading or unloading machinery nes	5	Year 10
84314100	Buckets, shovels, grabs & grips of excavating machinery	6	Year 10
84314200	Bulldozer & angledozer blades	6	Year 1

china_s_final_offer

84314310	Parts of oil/gas boring machinery	4	Year 10
84314320	Parts of other boring machinery	4	Year 10
84314390	Parts of sinking machinery	5	Year 10
84314910	Parts of self-propelled mining shovel	5	Year 10
84314990	Parts nes of machinery of headings Nos. 84.25 to 84.30	5	Year 10
84321000	Ploughs	5	Year 1
84322100	Disc harrows	5	Year 1
84322900	Scarifiers, cultivators, weeders & hoes	4	Year 1
84323000	Seeders, planters & transplanters	4	Year 1
84324000	Manure spreaders & fertiliser distributors	4	Year 1
84328010	Lawn or sports-ground rollers	7	Year 1
84328090	Oth soil preparation cultivation machinery,nes	4	Year 1
84329000	Parts for rollers & oth soil preparation cultivation machinery	4	Year 10
84331100	Mowers, powered, lawn, with horizontal cutting device	6	Year 1
84331900	Mowers, powered, lawn, nes	6	Year 1
84332000	Mowers for hay etc incl cutter bars for tractor mounting	4	Year 1
84333000	Hay tedders & rakes & oth haymaking machinery	5	Year 1
84334000	Straw'fodder balers, including pick-up balers	5	Year 1
84335100	Combine harvester-threshers	8	Year 1
84335200	Threshing machinery nes	8	Year 1
84335300	Root'tuber harvesting machines	8	Year 1
84335910	Sugarcane harvesters	8	Year 10
84335990	Harvesting machinery nes	8	Year 10
84336000	Mach for cleaning, sorting'grading eggs, fruit'oth produce	5	Year 10
84339010	Parts of combine harvester-threshers	5	Year 1
84339090	Parts of other machines of heading 84.33	3	Year 1
84341000	Milking machines	10	Year 2
84342000	Dairy machinery	6	Year 10
84349000	Parts of milking machines & dairy machinery	5	Year 10
84351000	Presses/crushers/sim machinery for making wine,cider,frt juices etc	10	Year 10
84359000	Parts of machinery of subheading No. 8435.1000	6	Year 1
84361000	Machinery for preparing animal feeding stuffs	7	Year 1
84362100	Poultry incubators & brooders	5	Year 1
84362900	Poultry-keeping machinery, nes	10	Year 10
84368000	Agri/hortic/forestry bee-keep mach nes inc germination plant	10	Year 2
84369100	Parts of poultry-keep machinery	6	Year 1

china_s_final_offer

84369900	Parts of agr/hort/frstry/bee-keep mach nes inc pts of gmntn plt	6	Year 1
84371000	Mach for clean/sort'grad seed,grain/dried leguminous nes	10	Year 2
84378000	Mach for mill/work of crls/ dried leguminous nes veg exc farm-ty	10	Year 2
84379000	Pts of cln/sort mach etc for sd/grn, mill/wrk of crls exc f-type	6	Year 1
84381000	Bakery mach & machy for the mfg of macaroni, spaghetti'sim prods	7	Year 10
84382000	Machy for the mfr of confectionary, cocoa'chocolate	8	Year 10
84383000	Machinery for sugar manufacture	10	Year 2
84384000	Brewery machinery	7	Year 1
84385000	Machinery for the preparation of meat'poultry	7	Year 10
84386000	Machinery for the preparation of fruits, nuts'vegetables	10	Year 10
84388000	Mach for ind prep/mfr of fd/ drk exc for extrac/prep veg fats/oils	8,5	Year 10
84389000	Parts of machinery of heading No. 84.38	5	Year 10
84391000	Machinery for making pulp of fibrous cellulosic material	8,4	Year 10
84392000	Machinery for making paper'paperboard	8,4	Year 2
84393000	Machinery for finishing paper'paperboard	8,4	Year 2
84399100	Parts of mach for making pulp of fibrous cellulosic material	6	Year 10
84399900	Parts of mach for making'finishing paper'paperboard mach	6	Year 10
84401010	Sewing bookbinders	10	Year 2
84401020	Glueing bookbinders	12	Year 5
84401090	Book-binding machinery, nes	12	Year 5
84409000	Parts of book-binding machinery incl book-sewing machines	8	Year 1
84411000	Cutting machines for paper pulp, paper'paperboard of all kinds	12	Year 10
84412000	Machines for making bags, sacks'envelopes of paper'paperboard	12	Year 10
84413010	Machines for making tins of paper-plastic-aluminium combination	13,5	Year 10
84413090	Mach f make boxes/sim cont,of paper/pboard o/t by moulding, nes	13,5	Year 10
84414000	Machines for moulding articles in paper pulp, paper'paperboard	12	Year 5
84418010	Machines for makng soft packings of paper-plastic-aluminm combinatn	12	Year 10
84418090	Machinery for making up paper pulp, paper'paperboard nes	12	Year 10
84419010	Parts of paper cutting machines	8	Year 10
84419090	Parts of other machines for making paper pulp, paper'paperboard	8,4	Year 10
84421000	Laser phototype-setting equipment	9	Year 2
84422000	Machinery for type-setting or composing by other process	9	Year 2
84423010	Machinery for type founding	9	Year 2
84423020	Machinery for making printing blocks etc	9	Year 2
84423090	Other apparatus for making printing blocks etc nes	9	Year 2
84424000	Pts of mach/app & equip for type-set'type-fnd for prep'mak blk nes	7	Year 1

china_s_final_offer

84425000	Print type,blocks,plates,cylinders & oth print components; blks etc	7	Year 1
84431100	Reel fed offset printing machinery	10	Year 10
84431200	Sheet fed, offic type (sht size ≤22x36 cm) offset print mach	12	Year 5
84431910	Sheet fed offset printing machinery nes	10	Year 10
84431990	Offset printing machinery nes	10	Year 10
84432100	Reel fed letterpress printing mach exc flexographic printing	12	Year 5
84432900	Letterpress printing machinery nes exc flexographic printing	12	Year 10
84433000	Flexographic printing machinery	10	Year 10
84434000	Gravure printing machinery	18	Year 5
84435100	Ink-jet printing machines	8	Year 1
84435911	Cylinder screen printing machinery	10	Year 2
84435912	Platen screen printing machinery	10	Year 2
84435919	Other screen printing machinery nes	10	Year 2
84435990	Printing machinery nes	8	Year 1
84436000	Machines for uses ancillary to printing	12	Year 10
84439000	Pts of printing machy & mach for uses ancillary to printing	6	Year 1
84440010	Synthetic filament spinning jets	10	Year 2
84440020	Synthetic staple fibres spinning jets	10	Year 2
84440030	Artificial fibres spinning jets	10	Year 2
84440040	Man-made filament crimping machinery	10	Year 2
84440050	Man-made filament cutting machinery	10	Year 2
84440090	Machines for extrud/draw/texture/cut man-made textile mat.nes	10	Year 2
84451111	Blowing-carding machinery	10	Year 2
84451112	Bale plucker	10	Year 2
84451113	Card or carding machine	10	Year 2
84451119	Other carding machines for cotton type fibres	10	Year 2
84451120	Carding machines, for wool type fibres	10	Year 2
84451190	Other carding machines, nes	10	Year 2
84451210	Cotton comber	10	Year 2
84451220	Worsted comber	10	Year 2
84451290	Other combing machines	10	Year 2
84451310	Drawing machines	10	Year 2
84451321	Cotton roving frames	10	Year 2
84451322	Worsted roving machines	10	Year 2
84451329	Other roving machines	10	Year 2
84451900	Textile preparing machines, nes	10	Year 10

china_s_final_offer

84452031	Rotor spinning machine	10	Year 2
84452032	Jet spinner	10	Year 2
84452039	Other open-end spinner	10	Year 2
84452041	Cotton ring spinning frame	10,5	Year 2
84452042	Worsted ring spinning frame	10	Year 2
84452049	Other ring spinning frams	10	Year 2
84452090	Other textile spinning machines, nes	10	Year 2
84453000	Textile doubling'twisting machines	10	Year 2
84454010	Automatic bobbin winders	10	Year 10
84454090	Other textile winding or reeling machines	10	Year 10
84459010	Warping machines	10	Year 10
84459020	Sizing machines	10	Year 10
84459090	Other machines for producing'preparing textile yarn, nes	10	Year 10
84461000	Machines for weaving fabrics of a width ≤30 cm	8	Year 1
84462110	Power looms for weaving carpets/rugs of width >30cm,shuttle type	12	Year 10
84462190	Power looms for weaving fabrics of width >30 cm, nes,shuttle type	10	Year 10
84462900	Machines for weaving fabrics of a width >30 cm shuttle type nes	10	Year 10
84463020	Rapier looms for weaving fabrics of a width >30cm, shuttless	8	Year 10
84463030	Carrier looms for weaving fabrics of a width >30cm, shuttless	8	Year 10
84463040	Water jet looms for weaving fabrics of a width >30cm, shuttless	8	Year 10
84463050	Air jet looms for weaving fabrics of a width >30cm, shuttless	8	Year 10
84463090	Machines for weaving fabrics of a width >30cm, shuttleless nes	8	Year 10
84471100	Circular knitting machines with cylinder diameter≤165 mm	8	Year 1
84471200	Circular knitting machines with cylinder diameter >165 mm	8	Year 1
84472010	Warp knitting machines	8	Year 1
84472020	Other flat knitting machines	8	Year 1
84472030	Stitch-bonding machines	8	Year 1
84479011	Tufting machines for making carpets or rugs	7	Year 1
84479019	Other tufting machines	8	Year 1
84479020	Embroidery machines	8	Year 1
84479090	Machines for making gimped yarn/tulle/lace/trimmings/braid/net	10	Year 2
84481100	Dobbies,Jacquards,card reducing,for machines of 84.44,45,46,47	8	Year 1
84481900	Auxiliary machy nes for machins of 84.44,84.45,84.46,84.47	8	Year 1
84482020	Extruding nipples or spinnerets	6	Year 1
84482090	Pts/accessories of mach of 84.44/thr auxiliary machy, nes	6	Year 1
84483100	Card clothing for hdg No 84.45	6	Year 1

china_s_final_offer

84483200	Parts/accessories of machns for prep textile fibres, nes	6	Year 1
84483310	Wirding unit for automatic winder	6	Year 1
84483390	Spindles,spindle flyers,spinning rings and ring travellers	6	Year 1
84483910	Open-end rotors of mach of 84.45'of their auxiliary machines	6	Year 1
84483920	Electronic cleaner for automatic wnder	6	Year 1
84483930	Air splicer for automatic winder	6	Year 1
84483990	Parts/accessories of machines of 84.45/thr auxiliary machines, nes	6	Year 1
84484100	Shuttles for weaving machines (looms)	6	Year 1
84484200	Reeds for looms, healds & heald-frames for weaving machines (looms)	6	Year 1
84484910	Picking and receiving unit for projective weaving machine	6	Year 1
84484920	Weft insertion and left-off motion for air-je loom	6	Year 1
84484990	Parts & accessories of weaving mches'of their auxiliary mach nes	6	Year 1
84485120	Barbered needles, crotchet hooks for knitting machines, <gauge No.28	6	Year 1
84485190	Sinkers, needles/oth articles used in form stitches	6	Year 1
84485900	Other parts/accessories of machns of 84.47/their auxiliary machinery	6	Year 1
84490000	Mach for the mfr'fin of felt'n-wov in the pce'in shapes	8	Year 1
84501110	Full-auto machines of the continuously rotating impeller,of a dry linen capacity≤10 kg	10	Year 10
84501120	Full-auto machines of the drum type,of a dry linen capacity≤10 kg	10	Year 10
84501190	Full-automatic washing machines, of a dry linen capacity ≤10 kg	10	Year 10
84501200	Other washing mach, dry linen capacity≤10kg, with built-in dryer	30	Year 5
84501900	Other washing machines of a dry linen capacity≤10kg, nes	30	Year 5
84502000	Washing machines of a dry linen capacity >10 kg	10	Year 5
84509010	Parts of washing machines, dry linen capacity≤10kg	5	Year 1
84509090	Parts of washing machines, dry linen capacity >10kg	16	Year 5
84511000	Dry-cleaning machines o/t hdg No 84.50	21	Year 5
84512100	Drying machines (o/t hdg No 84.50) each of a dry linen cap≤10 kg	15	Year 10
84512900	Drying machines (o/t No 84.50) nes	8	Year 1
84513000	Ironing machines & presses (including fusing presses)	8	Year 1
84514000	Washing, bleaching'dyeing machines	8,4	Year 2
84515000	Machines for reeling,unreeling,folding,cut'pink textile fabrics	8	Year 10
84518000	Machines for wring/dress/finishing/coating 'impreg tex yarns etc	12	Year 10
84519000	Parts of machinery of heading No. 84.51	8	Year 1
84521000	Sewing machines of household type	21	Year 10
84522110	Non-household type automatic sewing machines, flatseam	12	Year 10
84522190	Other non-household type automatic sewing machines nes	12	Year 10
84522900	Sewing machines, other than book-sewing machines, nes	12	Year 10

china_s_final_offer

84523000	Sewing machine needles	14	Year 5
84524000	Furniture, bases & covers for sewing machines & parts thereof	14	Year 5
84529011	Rotating shuttles of household sewing machines	14	Year 10
84529019	Parts of household sewing machines, nes	14	Year 10
84529091	Rotating shuttles of non-household sewing machines	14	Year 10
84529099	Parts of non-household sewing machines, nes	14	Year 10
84531000	Machinery for preparing,tanning'working hides, skins'leather	8,4	Year 10
84532000	Machinery for making'repairing footwear	8,4	Year 2
84538000	Mach for making'repair art of hides,skins'leather nes	8,4	Year 2
84539000	Parts of machinery of heading No. 84.53	8	Year 1
84541000	Converters used in metallurgy'metal foundries	8,4	Year 2
84542010	Out furnace refining equipment	8,4	Year 2
84542090	Ingot moulds & ladles used in metallurgy'metal foundries, nes	8,4	Year 2
84543010	Cold chamber die-casting machines	12	Year 5
84543021	Ingot block continuous casting machines	10	Year 2
84543022	Ingot slab continuous casting machines	12	Year 5
84543029	Other ingot continuous casting machines nes	12	Year 5
84543090	Casting machines used in metallurgy'metal foundries, nes	12	Year 5
84549010	Parts of out furnace refining equipment	8	Year 10
84549021	Crystallizers for ingot continuous casting machines	8	Year 10
84549022	Vibrating devices for ingot continuous casting machines	8	Year 10
84549029	Other parts for ingot continuous casting machines	8	Year 10
84549090	Parts of other machines of heading No. 84.54	8	Year 10
84551010	Hot-rolling tube mills	12	Year 5
84551020	Cold-rolling tube mills	12	Year 5
84551030	Tube rolling mill with capacity to rix-reduce diameter	12	Year 5
84551090	Metal rolling tube mills, nes	12	Year 5
84552110	Hot-rolling flat mills	15	Year 10
84552120	Rolling mills for shapes and sections	15	Year 10
84552130	Rolling mills for bars and rods in coils	15	Year 10
84552190	Hot or combination hot and cold metal rolling mills, nes	15	Year 10
84552210	Cold-rolling flat mills	10	Year 2
84552290	Cold metal rolling mills, nes	15	Year 5
84553000	Rolls for metal rolling mills	8,4	Year 2
84559000	Parts of metal rolling mills & rolls	8	Year 1
84561000	Machine-tools operatd by laser/light/photo beam process	0	Year 1

china_s_final_offer

84562000	Machine-tools operatd by ultrasonic processes	10	Year 2
84563010	Machine-tools operatd by electro-discharge processe, numerically contrlld	9,7	Year 2
84563090	Machine-tools operatd by electro-discharge procse, not numericly contrld	10	Year 2
84569100	Machine-tools for dry-etching patterns on semiconductor materials	0	Year 1
84569910	Plasma cutting machines	0	Year 1
84569990	Machine-tools operatd by electro-chem, plasma arc..., nes	0	Year 1
84571010	Vertical machining centres	9,7	Year 2
84571020	Horizontal machining centres	9,7	Year 2
84571030	Plano machining centres	9,7	Year 2
84571090	Machining centres nes	9,7	Year 2
84572000	Unit construction machines (single station)	8	Year 1
84573000	Multi-station transfer machines	5	Year 10
84581100	Horizontal lathes numerically controlled	9,7	Year 2
84581900	Horizontal lathes nes	12	Year 5
84589100	Lathes nes numerically controlled	5	Year 1
84589900	Lathes nes for removing metal	12	Year 5
84591000	Way-type unit head machines	15	Year 5
84592100	Drilling machines nes, numerically controlled	9,7	Year 2
84592900	Drilling machines nes, for removing metal	15	Year 5
84593100	Boring-milling machines nes, numerically controlled	9,7	Year 2
84593900	Boring-milling machines nes for removing metal	10	Year 2
84594010	Boring machines, numerically controlled	9,7	Year 2
84594090	Boring machines, not numerically controlled	15	Year 5
84595100	Milling mach, knee-type numerically controlled	9,7	Year 2
84595900	Milling mach, knee-type nes for removing metal	15	Year 5
84596110	Planomilling machines , numerically controlled	5	Year 1
84596190	Milling machines nes, numerically controlled	5	Year 1
84596910	Planoilling machines, not numerically controlled	12	Year 5
84596990	Milling machines nes, not numerically controlled	12	Year 5
84597000	Threading'tapping machines nes for removing metal	12	Year 5
84601100	Fl-surf grindg mach,pos of one axis acc to 0.01mm, numerical controld	9,7	Year 2
84601900	Fl-surf grindg mach,pos of one axis acc to 0.01mm, not numercl cntrld	15	Year 5
84602110	Cylindrical grindg mach,pos of one axis acc to 0.01mm,numercl contrld	9,7	Year 2
84602120	Internal grindg mach,pos of one axis acc to 0.01mm, numercl contrld	9,7	Year 2
84602190	Grinding mach, pos of one axis acc to 0.01mm, numercl contrld, nes	9,7	Year 2
84602910	Cylindrical grindg mach,pos of one axis acc to 0.01mm,non-num cntrld	15	Year 5

china_s_final_offer

84602920	Internal grindg mach,pos of one axis acc to 0.01mm,non-numr contrld	15	Year 5
84602930	Mill roller grindg machn,pos of one axis acc to 0.01mm,non-num cntrl	13	Year 5
84602990	Grinding mach, pod of one axis acc to 0.01mm, non-numr contrld, nes	13	Year 5
84603100	Sharpening (tool/cutter grinding) machines, numerically controlled	9,7	Year 2
84603900	Sharpening (tool/cutter grinding) machines, not numericl contrld	15	Year 5
84604010	Honing machines	13	Year 5
84604020	Lapping machines	13	Year 5
84609010	Grinding wheel mechines	15	Year 10
84609020	Polishing machines	15	Year 10
84609090	Mach-tools for finishing metals with polishng prod, nes	15	Year 10
84612010	Shaping machines	15	Year 5
84612020	Slotting machines	15	Year 5
84613000	Broaching machines	12	Year 5
84614010	Gear cutting/grinding/finishing machns, numericl controled	9,7	Year 2
84614090	Gear cutting/grinding/finishing machns, not numerical contrld	15	Year 5
84615000	Sawing'cutting-off machines by removing metal	12	Year 5
84619011	Double-column (open-side) planing machines	15	Year 5
84619019	Other planing machines, nes	15	Year 5
84619090	Other machines-tools working by removing metal, nes	12	Year 5
84621010	Forging'die-stamping mach & hammers,numerically controlled	9,7	Year 10
84621090	Forging'die-stamping mach & hammers, not numerically contrld	12	Year 10
84622110	Straightenning machines, numericly contrld	9,7	Year 2
84622190	Bending, folding or flattening machines, numericly contrld	9,7	Year 2
84622910	Straightenning machines, not numerically controlled	10	Year 10
84622990	Bending, folding or flattening machines, not numricl contrld	10	Year 10
84623110	Lengthwise shearing machine, numerically controlld	7	Year 1
84623120	Transverse shearing machine, numerically controlld	7	Year 1
84623190	Other shearing machine, numerically controlld	7	Year 1
84623910	Lengthwise shearing machine, not numrically controlled	10	Year 2
84623920	Transverse shearing machine, not numrically controlled	10	Year 2
84623990	Other shearing machine, not numrically controlled	10	Year 2
84624111	CNC automatic tool change punch press, numerically controlled	9,7	Year 2
84624119	Other numerically controlled punch press	9,7	Year 2
84624190	Other numerically controlled punching or notching machines	9,7	Year 2
84624900	Punching/notching machines, not numerically controlled	10	Year 2
84629110	Metal section squeezing machine, hydraulic	10	Year 10

china_s_final_offer

84629190	Hydraulic presses nes	10	Year 10
84629910	Mechanical presses	10	Year 10
84629990	Presses nes for working metal	10	Year 10
84631011	Cold-drawing tube benches, ≤300t	10	Year 2
84631019	Cold-drawing tube benches, >300t	10	Year 2
84631020	Wiredrawing machines	10	Year 2
84631090	Other draw-benches for bars/tubes/profiles/wire, nes	10	Year 2
84632000	Thread rolling machines	15	Year 5
84633000	Machines for working metal wire	10	Year 2
84639000	Machine-tools for workg metals without removing material, nes	10	Year 10
84641010	Sawing machine of disk saw	0	Year 1
84641020	Sawing machine of scroll saw	0	Year 1
84641090	Other sawing machine, nes	0	Year 1
84642010	Grindg/polish mach for grinding or polishing glass or glassware	0	Year 1
84642090	Other grinding or polishing machines, nes	0	Year 1
84649011	Cutting-off machines for cold-working glass or glassware	0	Year 1
84649012	Carving machines for cold-working glass or glassware	0	Year 1
84649019	Other machines for cold-working glass or glassware, nes	0	Year 1
84649090	Other machine-tools for working stone, ceramics, concrete, nes	0	Year 1
84651000	Machine for wood... havng diff mach operations without change tool	10	Year 10
84659100	Sawing machines for wrkg wood/cork/ bone/hard rubber/plastics etc	10	Year 10
84659200	Planing/milling'moulding machines for wkg wood/plastic etc	10	Year 2
84659300	Grinding/sanding'polishing mach for wood/cork/bone/hard rubber	10	Year 2
84659400	Bending'assy mach for wood/cork/bone/hard rubber/hard plastics	10	Year 2
84659500	Drilling'morticing mach for wood/cork/bone/hrd rubber/hrd plastic	10	Year 2
84659600	Splitting/slicing'paring mach for wood/cork/bne/hrd rubber etc	10	Year 2
84659900	Mach-tls for wood/crk/bne/hrd rubber/hrd plas'sim hrd mat nes	10	Year 10
84661000	Tool holders & self-opening dieheads for machines of 84.56 to 84.65	7	Year 1
84662000	Work holders for use with machines of 84.56 to 84.65	7	Year 1
84663000	Dividing heads and oth special attachments for machine-tools	7	Year 1
84669100	Parts & accessories nes for use on mach of hdg No 84.64	0	Year 1
84669200	Parts & accessories nes for use on mach of hdg No 84.65	6	Year 1
84669300	Parts & accessories nes for use on mach of hdg No 84.56 to 84.61	0	Year 1
84669400	Parts & accessories nes for use on mach of hdg No 84.62 or 84.63	6	Year 10
84671100	Pneumatic hand tools, rotary type	8	Year 1
84671900	Pneumatic hand tools, nes	8	Year 1

china_s_final_offer

84672100	Drills of all kinds	10	Year 10
84672210	Chain saws	10	Year 10
84672290	Electric saws, working in the hand	10	Year 10
84672910	Grinding tools	10	Year 10
84672920	Planings	10	Year 10
84672990	Other tolls for working in the hand, nes	10	Year 10
84678100	Chain saws	8	Year 1
84678900	Hand tools with self-contained non-electric motor, nes	8	Year 1
84679110	Parts of chain saw, with self-contained electri motor	6	Year 1
84679190	Parts of chain saw, nes	6	Year 1
84679200	Parts of pneumatic hand tool	6	Year 1
84679910	Parts of self-contained electric motor of heading 8467, nes	10	Year 2
84679990	Parts of self-contained of heading 8467, nes	6	Year 1
84681000	Torches, hand-held, for soldering, brazing'welding	12	Year 5
84682000	Gas-operated machinery for welding nes	12	Year 5
84688000	Welding machinery not gas-operated	12	Year 5
84689000	Welding machinery parts	7	Year 1
84691100	Word-processing machines	0	Year 1
84691200	Automatic typewriters	12	Year 5
84692000	Other typewriters, electric	12	Year 5
84693000	Other typewriters, non-electric	12	Year 5
84701000	Electronic calculators, operating without external source of power	0	Year 1
84702100	Electronic calculating mach, incorporating a printing device, nes	0	Year 1
84702900	Electronic calculating mach, nes	0	Year 1
84703000	Calculating mach, nes	0	Year 1
84704000	Accounting machines	0	Year 1
84705010	Cash registers used in shops	0	Year 1
84705090	Cash registers, nes	0	Year 1
84709000	Postage franking machines, etc, with a calculatg device	0	Year 1
84711000	Analogue'hybrid automatic data processing machines	0	Year 1
84713000	Portable ADP, weight≤10kg,with at least CPU/keyboard/display	0	Year 1
84714110	Mainframes, with at lease a CPU & an input/output unit,in the same housing	0	Year 1
84714120	Mini-computers,with at lease a CPU & an input/output unit,in the same housing	0	Year 1
84714140	Microprocessors,with at lease a CPU & an input/output unit,in the same housing	0	Year 1
84714190	Digital ADP with at lease a CPU & an input/output unit,in the same housing nes	0	Year 1
84714910	Mainframes, presented in the form of systems	0	Year 1

china_s_final_offer

84714920	Mini-computers, presented in the form of systems	0	Year 1
84714940	Microprocessors, presented in the form of systems	0	Year 1
84714991	Distributed control systems	0	Year 1
84714999	Digital ADP presented in the form of systems, nes	0	Year 1
84715010	Digital process units of mainframes	0	Year 1
84715020	Digital process units of mini-computers	0	Year 1
84715040	Digital process units of microprocessors	0	Year 1
84715090	Digital process units, nes	0	Year 1
84716011	Displays with liquid crystal display panel	0	Year 1
84716012	Displays with cathode-ray tubes	0	Year 1
84716019	Other Displays	0	Year 1
84716031	Stylus printers	0	Year 1
84716032	Laser printers	0	Year 1
84716033	Ink-jet printers	0	Year 1
84716039	Other printers, nes	0	Year 1
84716040	Terminals for mainframes or mini-computers	0	Year 1
84716050	Scanners	0	Year 1
84716060	Digitisers	0	Year 1
84716070	Keyboards and mouses	0	Year 1
84716090	Other input or output units, nes	0	Year 1
84717010	Rigid disk drives	0	Year 1
84717020	Floppy disk drives	0	Year 1
84717030	CD drives	0	Year 1
84717090	Other storage units, nes	0	Year 1
84718010	Network concentrators	0	Year 1
84718020	Network path-control devices	0	Year 1
84718090	Other automatic data processing machines	0	Year 1
84719000	Machines for transcrib/processing data, nes	0	Year 1
84721000	Office duplicating mach	14	Year 5
84722000	Addressing mach & address plate embossing mach	14	Year 5
84723010	Machines for soring/closing/banding mail	10	Year 2
84723090	Machines for foldg/opening mail; for affix/cancelg postage stamps	14	Year 5
84729010	Automatic banknote dispensers	0	Year 1
84729021	Perforator	0	Year 1
84729022	Stapler	0	Year 1
84729029	Other stapling machines, nes	0	Year 1

china_s_final_offer

84729030	Paper shrudders	0	Year 1
84729090	Office machines, nes	0	Year 1
84731000	Parts & accessories of machines of heading No. 84.69	8	Year 1
84732100	Parts & accessories of machines of subhdgs 8470.1000/2100/2900	0	Year 1
84732900	Parts & accessories of other machines of heading 84.70	0	Year 1
84733010	Parts/accessor of 8471.1000/4110/4120/4910/4920/5010/5020/6090/7019	0	Year 1
84733021	Printing element of stylus printers of 8471.6031	0	Year 1
84733029	Parts/accessories of printers of 8471.6032 to 8471.6039	0	Year 1
84733090	Parts/accessories of other machines of heading 84.71	0	Year 1
84734010	Banknote dispenser of automated teller	10,5	Year 5
84734090	Other parts/accessories of machines of heading 84.72, nes	10,5	Year 5
84735000	Parts/accesssr equaly suitbl for use with ≥2 machs of 84.69 to 84.72	0	Year 1
84741000	Sorting/screening/separating/washing mach for ore/oth minerals	5	Year 10
84742010	Crushing or grinding machines, toothing roller type	5	Year 10
84742020	Crushing or grinding machines, Em-Peters type	5	Year 10
84742090	Other crushing or grinding machines for earth/stone/ores, etc	5	Year 10
84743100	Concrete'mortar mixers	7	Year 1
84743200	Mach for mixing mineral substances with bitumen	7	Year 10
84743900	Mixing'kneading mach nes for earth'other mineral substances etc	5	Year 10
84748010	Rolling forming machines	5	Year 10
84748090	Mach for agglomeratg minerals fuels/foundry moulds of sand nes	5	Year 10
84749000	Parts of machinery of heading No. 84.74	5	Year 10
84751000	Machn f assemblg electric lamps/tubes/flashbulbs, in glass envelopes	8	Year 10
84752100	Machines for making optical fibres and preforms thereof	10	Year 2
84752911	Continouous hot bending furnaces for working glass or glasswares	10	Year 2
84752912	Fiber glass winder (exc. Opticaefiber winder)	10	Year 2
84752919	Other equipments for hot working glass or glasswares	10	Year 2
84752990	Other machines for making glass or glasswares, nes	10	Year 2
84759000	Parts of glass working machines	8	Year 10
84762100	Automatic beverage-vending machine with heatg/refrigerating devices	14	Year 10
84762900	Automatic beverage-vending machines, nes	15	Year 5
84768100	Oth automatic goods-vending machine with heatg/refrigerating devices	14	Year 5
84768900	Automatic goods-vending mach, nes	15	Year 10
84769000	Parts of automatic goods-vending machine	10	Year 2
84771010	Injection-moulding mach for working plastics	0	Year 1
84771090	Injection-moulding mach for working rubber	0	Year 1

china_s_final_offer

84772010	Plastic granulators	5	Year 1
84772090	Extruders for working rubber'plastics nes	5	Year 1
84773000	Blow moulding mach for working rubber'plastics nes	5	Year 10
84774010	Plastics bridge-die-forming mahines	5	Year 1
84774020	Plastics calender-forming machines	5	Year 1
84774090	Vacuum moldng/thermoforming mach for workng rubber/plastic nes	5	Year 1
84775100	Machn for mouldg/retreadg pneu tyres/forming inner tubes nes	5	Year 10
84775900	Mach for moulding'otherwise forming rubber'plastics nes	5	Year 1
84778000	Mach for working rubber'plastics'for the mfr of prods therefrom	5	Year 1
84779000	Pts of mach for wrkg rubber'plas'for the mfr of prods therefrom	0	Year 1
84781000	Machinery for preparing'making up tobacco nes	5	Year 1
84789000	Parts of machinery for preparing'making up tobacco nes	10	Year 2
84791021	Machines for spreding bituminous concrete	8	Year 10
84791022	Stablilizer spreading machines	8	Year 10
84791029	Other Spreding machines, nes	8	Year 10
84791090	Machinery for public works,building or the like, nes	8	Year 10
84792000	Machinery for extract/prep of animal or fixed vegetable fats or oils	10	Year 10
84793000	Press for making particle/fibre board, for treating wood or cork	10	Year 2
84794000	Rope or cable-making machines	7	Year 1
84795010	Industrial robots for multiples uses	0	Year 1
84795090	Industrial robots, nes	0	Year 1
84796000	Evaporative air coolers	10	Year 2
84798110	Electric wire coil-winders	9,5	Year 10
84798190	Other machines for treating metal	9,5	Year 10
84798200	Machines for mixing/kneading/crushing/grinding, etc	7	Year 1
84798910	Steering/rudder equipt or gyrostabilizers for ships	0	Year 1
84798920	Air humidifiers or dehumidifiers	0	Year 1
84798940	Machines for sorting mailed packages or printed matters	0	Year 1
84798950	Machines for squeezing radioactive waste	0	Year 1
84798961	Automatic plug-in machines	0	Year 1
84798962	Automatic coreslice adhering machines	0	Year 1
84798969	Other machines for assembling elements on printed circuit boards, nes	0	Year 1
84798990	Mach & mechanical appliances having individual functions, nes	0	Year 1
84799010	Parts of steering/rudder equipt or gyrostabilizers for ships	0	Year 1
84799020	Parts of air humidifiers or dehumidifiers	0	Year 1
84799090	Parts of other machines/appliances of heading 84.79, nes	0	Year 1

china_s_final_offer

84801000	Boxes, moulding, for metal foundry	10	Year 2
84802000	Bases, mould	8	Year 1
84803000	Patterns, moulding	10	Year 2
84804100	Moulds, injection/compression types, for metal/metal carbides	8	Year 1
84804900	Moulds for metal/metal carbides, nes	8	Year 1
84805000	Moulds for glass	8,4	Year 2
84806000	Moulds for mineral materials	8,4	Year 10
84807100	Moulds, injection/compression types, for rubber/plastics	0	Year 1
84807900	Moulds for rubber/plastics, nes	5	Year 1
84811000	Valves, pressure reducing	5	Year 10
84812010	Valves for oleohydraulic transmissions	5	Year 10
84812020	Valves for pneumatic transmissions	5	Year 10
84813000	Valves, check	5	Year 10
84814000	Valves, safety/relief	5	Year 10
84818010	Other valves	7	Year 10
84818090	Taps, cocks & similar appliances, nes	5	Year 10
84819010	Parts of valves	8	Year 10
84819090	Parts of taps, cocks/similar appliances	8	Year 10
84821000	Bearings, ball	8	Year 10
84822000	Bearings, tapered roller	8	Year 1
84823000	Bearings, spherical roller	8	Year 1
84824000	Bearings, needle roller	8	Year 1
84825000	Bearings, cylindrical roller, nes	8	Year 1
84828000	Bearings, ball or roller, nes	8	Year 10
84829100	Balls, needles & rollers for bearings	8	Year 1
84829900	Bearing parts, nes	6	Year 1
84831010	Transmission shafts for ships	6	Year 10
84831090	Transmission shafts not for ships; cranks	6	Year 10
84832000	Bearing housings, incorporating ball or roller bearings	6	Year 1
84833000	Bearing housings,not incorp ball/roller bearing;plain shaft bearing	6	Year 10
84834010	Roller screws	8	Year 10
84834020	Planet decelerators	8	Year 10
84834090	Gears/gearing,ball screws,gear boxes,speed changers, etc	8	Year 10
84835000	Flywheels & pulleys, including pulley blocks	8	Year 1
84836000	Clutches & shaft couplings (including universal joints)	8	Year 1
84839000	Parts of appliances of heading No. 84.83	8	Year 10

china_s_final_offer

84841000	Gaskets of metal sheeting combined with other material	8	Year 1
84842000	Mechanical seals	8	Year 1
84849000	Gasket sets consisting of gaskets of different materials	8	Year 1
84851000	Ships'boats propellers & blades therefor	6	Year 1
84859000	Machinery parts, non-electrical, nes	8	Year 10
85011010	Electric motors of an output≤37.5 W, for toys	24,5	Year 2
85011091	Electric motors of output≤37.5 W, 20mm≤housing diam≤39mm	9	Year 2
85011099	Electric motors of an output≤37.5 W, nes	9	Year 2
85012000	Universal AC/DC motors of an output exceeding 37.5 W	12	Year 10
85013100	DC motors, DC generators, of an output not exceeding 750 W	12	Year 2
85013200	DC motors,DC generators,of an output exceeding 750 W but≤75 KW	10	Year 2
85013300	DC motors,DC generators,of an output exceeding 75 KW but≤375 KW	5	Year 10
85013400	DC motors, DC generators, of an output exceeding 375 KW	12	Year 10
85014000	AC motors, single-phase, nes	12	Year 10
85015100	AC motors, multi-phase, of an output not exceeding 750 W	5	Year 1
85015200	AC motors, multi-phase, of an output exceeding 750 W but≤75 KW	10	Year 2
85015300	AC motors, multi-phase, of an output exceeding 75 KW	12	Year 2
85016100	AC generators (alternators), of an output ≤ 75 KVA	5	Year 10
85016200	AC generators, 75 KVA<output ≤375 KVA	12	Year 10
85016300	AC generators, 375 KVA<output≤750 KVA	12	Year 10
85016410	AC generators, 750 KVA<output≤350 MVA	10	Year 10
85016420	AC generators, 350 MVA<output≤665 MVA	5,8	Year 10
85016430	AC generators, of an output> 665 MVA	6	Year 10
85021100	Generating sets,diesel or semi-diesel engines, output≤75 KVA	10	Year 2
85021200	Generating sets,diesel or semi-diesel, 75 KVA<output≤375 KVA	10	Year 10
85021310	Generating sets, diesel or semi-diesel,375 KVA<output ≤2MVA	10	Year 2
85021320	Generating sets, diesel or semi-diesel engines, output>2 MVA	10	Year 2
85022000	Generating sets with spark-igni internal combustion piston engines	10	Year 2
85023100	Wind-powered electric generating sets	8	Year 1
85023900	Electric generating sets, nes	10	Year 2
85024000	Electric rotary converters	10	Year 2
85030010	Parts of electric motors of subheading No. 8501.1010, 8501.1091	12	Year 10
85030020	Parts of electric motors of subheading No. 8501.6420, 8501.6430	3	Year 5
85030030	Parts of the motors of subheading No. 8502.3100	3	Year 5
85030090	Parts of other machines of heading No. 85.01 or 85.02	8	Year 10
85041010	Electronic ballasts for discharge lamps or tubes	10	Year 10

china_s_final_offer

85041090	Other ballasts for discharge lamps or tubes, nes	10	Year 10
85042100	Liq dielectric transformers ,a power handling capacity≤650 KVA	10,5	Year 10
85042200	Liq dielectric transformers,650 KVA<capacity≤10 MVA	12,6	Year 10
85042311	Liq dielectric transformers,10 MVA<capacity≤220 MVA	10	Year 2
85042312	Liq dielectric transformers,220 MVA<capacity≤330 MVA	10	Year 2
85042313	Liq dielectric transformers,330 MVA<capacity≤400 MVA	10	Year 2
85042321	Liq dielectric transformers,400 MVA<capacity≤500 MVA	6	Year 1
85042329	Liq dielectric transformers,500 MVA<capacity	6	Year 1
85043110	Mutual inductors, capacity≤1 KVA	5	Year 1
85043190	Other transformers , capacity ≤1 KVA, nes	5	Year 1
85043210	Mutual inductors, 1 KVA<capacity≤16 KVA	5	Year 1
85043290	Other transformers, 1 KVA<capacity≤16 KVA, nes	5	Year 1
85043300	Other transformers ,16 KVA<capacity ≤500 KVA	5	Year 10
85043400	Other transformers ,capacity□500 KVA, nes	14	Year 5
85044013	Voltage-stabilized suppliers of machines of heading No. 84.71	0	Year 1
85044014	Other DC voltage-stabilized suppliers, <1 kW, accuracy to 0.0001	7	Year 10
85044015	Other AC voltage-stabilized suppliers, <10 kW,accuracy to 0.001	0	Year 1
85044019	Other voltage stabilized suppliers, nes	0	Year 1
85044020	Uninterrupted power suppliers (UPS)	10	Year 2
85044091	Semiconductor modules with converting function	10	Year 10
85044099	Other static converters, nes	10	Year 10
85045000	Inductors, electric	0	Year 1
85049011	Parts of transformers of subheading No. 8504.2320	5	Year 1
85049019	Parts of other transformers, nes	8	Year 1
85049020	Parts of voltage stabilized suppliers and UPS	8	Year 1
85049090	Parts of ballasts, static converters and other inductors	8	Year 1
85051110	Permanent magnets/articles going to be prmnt magnets,of rare-earth	7	Year 1
85051190	Permanent magnets/articles going to be prmnt magnets, of oth metal	7	Year 1
85051900	Permanent magnets/articles going to be permanent magnets, nes	7	Year 1
85052000	Electro-magnetic couplings, clutches & brakes	8	Year 1
85053000	Electro-magnetic lifting heads	8	Year 1
85059000	Electro-magnets nes & parts of heading No 85.05	8	Year 1
85061010	Alkaline zinc-manganese dioxide primary cells and primary batteries	20	Year 2
85061090	Manganese dioxide primary cells & batteries	20	Year 2
85063000	Mercuric oxide primary cells & batteries	14	Year 5
85064000	Silver oxide primary cells & batteries	14	Year 5

china_s_final_offer

85065000	Lithium primary cells & batteries	14	Year 5
85066000	Air-zinc primary cells & batteries	14	Year 5
85068000	Primary cells & batteries, nes	14	Year 2
85069010	Parts of manganese dioxide primary cells/batteries	14	Year 5
85069090	Parts of other primary cells/batteries, nes	10	Year 2
85071000	Pb-acid electric accumulators for starting piston engines	10	Year 10
85072000	Lead-acid electric accumulators nes	10	Year 2
85073000	Nickel-cadmium electric accumulators	10	Year 2
85074000	Nickel-iron electric accumulators	12	Year 5
85078010	Nickel-hydrogen	12	Year 2
85078020	Lithium ion	12	Year 2
85078090	Other electric accumulators, nes	12	Year 2
85079010	Parts of lead-acid electric accumulators	10	Year 2
85079090	Parts of other electric accumulators, nes	8	Year 1
85091000	Domestic vacuum cleaners	10	Year 2
85092000	Domestic floor polishers	30	Year 10
85093000	Domestic kitchen waste disposers	20	Year 5
85094010	Fruit or vegetable juice extractors	10	Year 2
85094090	Other domestic food grinders & mixers; fruit or veg juice extractors	10	Year 2
85098000	Electro-mechanical domestic appliances,with electric motor	30	Year 10
85099000	Parts of electro-mech dom appliances with electric motor	12	Year 5
85101000	Shavers, with self-contained electric motor	30	Year 5
85102000	Hair clippers, with self-contained electric motor	30	Year 5
85103000	Hair-removing appliances, with self-containd electric motor	20	Year 2
85109000	Parts of shavers & hair clippers, with self-contnd electric motor	24,5	Year 5
85111000	Spark plugs	10	Year 2
85112010	Ignition magnetos, etc,for locomotive,aircraft & ships	5	Year 1
85112090	Ignition magnetos/magneto-generators/magnetic flywheels, nes	10	Year 2
85113010	Distributors/ignition coils, for locomotives,aircraft & ships	5	Year 1
85113090	Distributors & ignition coils, nes	8,4	Year 2
85114010	Starter motors/dual generators, for locomotives, aircraft & ships	5	Year 1
85114091	Starter motors of an output≥132.39kw, for engines use	8,4	Year 2
85114099	Starter motors/dual generators, nes	8,4	Year 2
85115010	Other generators, for locomotives, aircraft & ships	5	Year 10
85115090	Other generators, nes	8,4	Year 10
85118000	Glow plugs & other ignition or starting equipment nes	8,4	Year 10

china_s_final_offer

85119010	Parts of equipmnt of headng 85.11 for locomotives,aircraft & ships	4,5	Year 1
85119090	Parts of other equipment of heading 85.11	5	Year 1
85121000	Lighting or signalling equipment of a kind used on bicycles	10,5	Year 5
85122010	Lighting equipment of a kind used for motor vehicles	10	Year 2
85122090	Other lighting or visual signalling equipment, nes	10	Year 2
85123011	Loudspeaker, buzzers for motor vehicles	10	Year 2
85123019	Other sound signalling equipemnt for motor vehicles	10	Year 2
85123090	Other sound signalling equipemnt for vehicles	10	Year 2
85124000	Windscreen wipes, defrosters & demisters	10	Year 2
85129000	Parts of electrical lighting, signalling & defrosting equipment	8	Year 1
85131010	Portable electric torches functioned by dry batteries	15	Year 10
85131090	Portable electric lamps with self-contained source of energy, nes	17,5	Year 10
85139010	Parts of torches of subheading No. 8513.1010	14	Year 5
85139090	Parts of portable electr lamps of subheading No 8513.1090	14	Year 5
85141010	Controlled atmosphere heat treatment furnace	0	Year 1
85141090	Industrial/lab electric resistance heated furnaces & ovens, nes	0	Year 1
85142000	Industry/lab electric induction or dielectric furnaces & ovens	0	Year 1
85143000	Industrial & laboratory electric furnaces & ovens nes	0	Year 1
85144000	Industry&lab electric induction or dielectric heating equip nes	10	Year 2
85149010	Parts of electric furnace for steel making	8	Year 1
85149090	Parts of other equipment of heading No. 85.14	0	Year 1
85151100	Electric soldering irons & guns	10	Year 2
85151900	Electric brazing or soldering machines & apparatus nes	10	Year 2
85152110	Aligning tube welding machines, fully or partly automatic	10	Year 10
85152190	Oth machines for resistance welding of mtl fully or partly auto nes	10	Year 10
85152900	Electric mach/app for resistance welding of metal nes	10	Year 2
85153110	Spiralling tube welding machines, fully or partly automatic	10	Year 10
85153190	Oth machines for arc and etc. welding of mtl fully or partly auto nes	10	Year 10
85153900	Electric mach/app for arc (inc plasma arc) welding of metals nes	10	Year 10
85158000	Elec/laser/ultrc mach for weld/cut nes or for hot spray of mtl	8	Year 1
85159000	Pts of elec/laser/ultrc mach for weld/cut nes or hot spray of mtl	6	Year 1
85161000	Elec instantaneous or storage water heaters & immersion heaters	10	Year 10
85162100	Electric space heating apparatus, having storage heating radiators	35	Year 5
85162910	Electric soil heating apparatus	10	Year 10
85162990	Electric space heating apparatus, nes	10	Year 10
85163100	Electro-thermic hair dryers	10	Year 2

china_s_final_offer

85163200	Electro-thermic hair-dressing apparatus, nes	35	Year 5
85163300	Electro-thermic hand-drying apparatus	35	Year 5
85164000	Electric smoothing irons	35	Year 5
85165000	Microwave ovens	15	Year 5
85166010	Electromagnetic ovens	15	Year 5
85166030	Electric cookers	15	Year 5
85166040	Electric frying pans	15	Year 5
85166090	Oth electric ovens, cookng plates, grillers...roasters	15	Year 5
85167100	Electro-thermic coffee or tea makers, domestic, nes	32	Year 5
85167200	Electro-thermic toasters, domestic	32	Year 5
85167910	Electro-thermic water dispensers	32	Year 5
85167990	Other electro-thermic appliances, domestic, nes	32	Year 5
85168000	Electric heating resistors	10	Year 2
85169010	Parts of apparatus of subheadg Nos. 8516.2910, 8516.8000	8	Year 1
85169090	Parts of ofther apparatus of heading No. 85.16	12	Year 5
85171100	Line telephone sets with cordless handsets	0	Year 1
85171910	Videophones	0	Year 1
85171990	Telephone sets, nes	0	Year 1
85172100	Facsimile machines	0	Year 1
85172200	Teleprinters	0	Year 1
85173011	Digtl pub tele switchg systm≥5000 lines,toll tele switg systm	0	Year 1
85173013	Mobile tele switching system	0	Year 1
85173019	Other digital tele switching systems, nes	0	Year 1
85173091	Anological mobile tele switching system	0	Year 1
85173099	Telephonic or telegraphic switching apparatus, nes	0	Year 1
85175021	Optical line terminal/pulse code modulation multiplexers	0	Year 1
85175022	Optical transmission equipments for wave-division multiplexing	0	Year 1
85175029	Other optical communication equipments, nes	0	Year 1
85175031	Communion network synchronizing equipments	0	Year 1
85175032	Ethernet switch	0	Year 1
85175033	IP telephone signal conberters	0	Year 1
85175036	Modem	0	Year 1
85175039	Other telecommunication apparatus for digital line systems, nes	0	Year 1
85175090	Other apparatus for carrier-current line systems, nes	0	Year 1
85178000	Telephonic or telegraphic apparatus, nes	0	Year 1
85179010	Parts of apparatus of subheadg Nos. 8517.3011, 8517.3013,8517.3019	0	Year 1

china_s_final_offer

85179020	Parts of apparatus of subheading No. 8517.5021	0	Year 1
85179031	TPH thermal records elements of facsimile	0	Year 1
85179032	CIS image sensing elements of facsimile	0	Year 1
85179039	Parts of facsimile apparatus, nes	0	Year 1
85179090	Parts of other apparatus of heading No. 8517	0	Year 1
85181000	Microphones & stands therefor	10	Year 2
85182100	Single loudspeakers, mounted in the same enclosure	10	Year 10
85182200	Multiple loudspeakers, mounted in the same enclosure	10	Year 10
85182900	Loudspeakers, nes	0	Year 1
85183000	Headphones, earphones & combined microphone/speaker sets	0	Year 1
85184000	Audio-frequency electric amplifiers	12	Year 10
85185000	Electric sound amplifier sets	10	Year 2
85189000	Parts of mics,loudspeakers,headphones,earphones&elec sound ampli	10,5	Year 5
85191000	Coin or disc-operated record-players	30	Year 5
85192100	Record-players without loudspeaker, nes	30	Year 5
85192900	Record-players, nes	30	Year 5
85193100	Turntables with automatic record changing mechanism	30	Year 5
85193900	Turntables, nes	30	Year 5
85194000	Transcribing machines	20	Year 5
85199200	Pocket-size cassette-players	17	Year 2
85199300	Other sound reproducing apparatus, cassette-type	20	Year 5
85199910	Compact disc players, sound	30	Year 2
85199990	Sound reproducing apparatus without a sound recorder, nes	20	Year 5
85201000	Dictating mach not capable of opting without external source of power	25	Year 5
85202000	Telephone answering machines	0	Year 1
85203210	Magtic tape recorder-sound player, digital audio & cassette-type	30	Year 5
85203290	Magtic tape recorder-sound player, digital audio type, nes	25	Year 5
85203300	Magtic tape recorder-sound player, cassette-type, nes	30	Year 5
85203910	Magtic open-disk recorder-sound player	25	Year 5
85203990	Magtic tape recorder-sound reproducing apparatus, nes	20	Year 5
85209010	Magnetic tape recorders & other sound recording apparatus of flash memory type	20	Year 10
85209090	Magnetic tape recorders & other sound recording apparatus, nes	20	Year 10
85211011	Broadcast quality, magnetic video tape recorders	30	Year 2
85211019	Other magnetic video tape recorders	30	Year 2
85211020	Magnetic video tape reproducers	30	Year 2
85219011	Video compact disc player	20	Year 2

china_s_final_offer

85219012	Digital video disc player	20	Year 2
85219019	Other laser video compact disk player	20	Year 5
85219090	Video recording or reproducing apparatus nes	20	Year 10
85221000	Pick-up cartridges	35	Year 5
85229010	Parts of turnables or record-players	25	Year 5
85229021	Transport mechanisms of cassett sound recorders/reproducers	25	Year 5
85229022	Magnetic heads of cassett sound recordr/reproducer	25	Year 5
85229023	Parts of magnetic heads	20	Year 5
85229029	Other parts/accessories of casstt sound recordr/reprducr, nes	30	Year 5
85229031	Movements for laser video compact disk player	30	Year 5
85229039	Other parts/accessories of video recording or reproducing apparatus	30	Year 5
85229090	Parts/accessories of other apparatus of 85.19 to 85.21, nes	20	Year 5
85231100	Blank magnetic tapes, of a width not exceeding 4 mm	0	Year 1
85231200	Blank mgtic tapes,of 4mm<width≤6.5mm	0	Year 1
85231310	Blank mgtic tapes, width >6.5 mm, used for machines of 84.71	0	Year 1
85231320	Blank magnetic tapes, width > 6.5 mm, for sound recording	0	Year 1
85231330	Blank magnetic tapes, width > 6.5 mm, for video recording	0	Year 1
85231390	Blank magnetic tapes, of a width > 6.5 mm, nes	0	Year 1
85232010	Blank magnetic discs, used for machines of 84.71	0	Year 1
85232090	Blank magnetic discs, nes	0	Year 1
85233000	Blank cards incorporating a magnetic stripe	17,5	Year 5
85239000	Prepared blank media for sound recording or other phenomena nes	0	Year 1
85241010	Recorded gramophone records, for educational use	0	Year 1
85241090	Recorded gramophone records, nes	15	Year 5
85243100	Recorded laser reading cards for reproducg phenomena o/t sound/image	0	Year 1
85243210	Recrdd laser reading cards for reprod sound, for educational use	0	Year 1
85243290	Recorded laser reading cards for reproducing sound, nes	10	Year 10
85243910	Recorded cards for laser reading systems nes, for educational use	0	Year 1
85243920	Recorded cards for laser reading systems nes, for machines of 84.71	0	Year 1
85243990	Recorded cards for laser reading systems, nes	0	Year 1
85244010	Recrdd magtic tape for reprod phenomena o/t sound/image, f educat use	0	Year 1
85244091	Recrdd magtic tape f reprod phenomena o/t sound/image, wid≤6.5mm	0	Year 1
85244099	Recorded magnetic tape for reprod phenomena o/t sound/image, nes	0	Year 1
85245110	Other recorded magnetic tapes, width≤4mm, for educational use	0	Year 1
85245190	Other recorded magnetic tapes, width≤4mm, nes	15	Year 5
85245210	Other recordd magnetc tapes, 4 mm<wid≤6.5 mm, for educational use	0	Year 1

china_s_final_offer

85245290	Other recorded magnetic tapes, 4 mm<wid≤6.5 mm, nes	10	Year 10
85245310	Other recorded magnetic tapes, width>6.5 mm, for educational use	0	Year 1
85245390	Other recorded magnetic tapes, width>6.5 mm, nes	10	Year 10
85246000	Recorded cards incorporating a magnetic stripe	15	Year 5
85249110	Recorded media for reproducing phenomena o/t sound/image nes, f educat use	0	Year 1
85249120	Recorded media for reproducing phenomena o/t sound/image nes, f mach of 84.71	0	Year 1
85249190	Recorded media for reproducing phenomena o/t sound/image, nes	0	Year 1
85249910	Recorded media nes, for educational use	0	Year 1
85249920	Recorded media nes, for machines of 84.71	0	Year 1
85249990	Recorded media, nes	0	Year 1
85251010	Transmission apparatus for radio-broadcast or television	0	Year 1
85251090	Transmission apparatus for radio-telephony/telegraphy	0	Year 1
85252011	Satellite earth station for television	0	Year 1
85252019	Satellite earth station other than for television	0	Year 1
85252022	Radio telephone handsets	0	Year 1
85252023	Walkie-talkie	0	Year 1
85252029	Other mobile communication equipment, nes	0	Year 1
85252091	Transmitters with receipt devices, for radio-broadcast/TV, nes	0	Year 1
85252092	Mobile communication base station	0	Year 1
85252093	Wireless subscriber communicating equipments	0	Year 1
85252099	Transmission apparatus with reception devices, nes	0	Year 1
85253010	Television cameras, for special purposes	10	Year 2
85253091	Broadcast quality, television cameras, nes	35	Year 2
85253099	Other television cameras, nes	35	Year 2
85254010	Still image video camera/oth video camera recorder, f special purpose	0	Year 1
85254041	Still image video camera/oth video camera recorder, f broadcast quality	0	Year 1
85254042	Still image video camera with a built-in video recorder, household	0	Year 1
85254049	Still image video camera with digital image storage	0	Year 1
85254050	Other digital cameras	0	Year 1
85261010	Radar apparatus, for navigational aid	2	Year 1
85261090	Radar apparatus other than for navigation	5	Year 1
85269110	Radio navigational aid apparatus	2	Year 1
85269190	Other radio navigational aid apparatus, nes	2	Year 1
85269200	Radio remote control apparatus	5	Year 1
85271200	Pocket-size radio cassette-players, no need external power	20	Year 2
85271300	Other combined radio/sound recorder-player, no need external power	15	Year 2

china_s_final_offer

85271900	Other radio broad receiver operatng without external power, nes	15	Year 2
85272100	Combnd radio/sound recorder-player, need extnl power for motor vehcl	15	Year 2
85272900	Other radio broad receiver need extnl power for motor vehicles, nes	15	Year 2
85273100	Other combined radio/sound recorder-player nes	15	Year 2
85273200	Radio broad receiver combined with a clock, nes	15	Year 2
85273900	Radio-broadcast receivers nes	27	Year 5
85279010	Radio paging receivers	0	Year 1
85279090	Radio reception apparatus, nes	9	Year 2
85281210	Colour satellite TV receivers	30	Year 10
85281221	Colour TV set, with cathode-ray picture tube,screen diagnal≤42 cm	30	Year 10
85281222	Colour TV set, with cathode-ray picture tube,42 cm<screen diagnal≤52 cm	30	Year 10
85281223	Colour TV set, with cathode-ray picture tube,52 cm<screen diagnal≤74 cm	30	Year 10
85281224	Colour TV set, with cathode-ray picture tube,screen diagnal>74 cm	30	Year 10
85281238	Colour TV set, with liquid crystal display,screen diagnal>52 cm	30	Year 10
85281239	Other colour TV set, with liquid crystal display	30	Year 10
85281248	Colour TV set, with plasma display panels,screen diagnal>52 cm	30	Year 10
85281249	Other colour TV set, with plasma display panels	30	Year 10
85281290	Other colour TV set	30	Year 10
85281310	Monochrome TV set, screen diagnal≤16 cm	15	Year 10
85281320	Monochrome TV set, 16 cm<screen diagnal≤42 cm	15	Year 10
85281330	Monochrome TV set, 42 cm<screen diagnal≤52 cm	15	Year 10
85281340	Monochrome TV set, screen diagnal >52 cm	15	Year 10
85282100	Colour video monitors	30	Year 10
85282200	Monochrome video monitors	19	Year 10
85283010	Colour video projectors	30	Year 10
85283020	Monochrome video projectors	15	Year 10
85291010	Aerials & the parts, for radar or radio-navigational apparatus	1,5	Year 1
85291020	Aerials & the parts, for radio or television receivers	0	Year 1
85291090	Aerials & the parts, for other apparatus of headng 85.25 to 85.28	2	Year 1
85299010	Parts for TV transmismn/translat/satelite earth rece/relay apparatus	0	Year 1
85299020	Parts for portable radio telephone sets	0	Year 1
85299030	Parts for walkie-talkies	8	Year 10
85299041	Parts for TV cameras serving special purposes	8	Year 10
85299042	Camera modules without special purpose	12	Year 10
85299049	Parts for other TV cameras	12	Year 10
85299050	Parts for radar or radio-navigational aid apparatus	1,5	Year 1

china_s_final_offer

85299060	Parts for radio broadcast receivers and their combinations	15	Year 10
85299070	Parts for radio paging receivers	0	Year 1
85299081	Parts for colour TV receivers	15	Year 2
85299082	Plasma display modules and parts thereof	0	Year 1
85299089	Parts for monochroms TV receivers	0	Year 1
85299090	Parts for use with apparatus of 85.25 to 85.28, nes	0	Year 1
85301000	Elect signalling,safety or traffic control equip for rail or tramways	10	Year 2
85308000	Electrical signalling, safety or traffic control equipment, nes	8	Year 10
85309000	Parts of electrical signalling, safety or traffic control equipment	8	Year 1
85311010	Burglar or fire alarms & similar apparatus	10	Year 2
85311090	Other burglar or fire alarms and similar apparatus, nes	10	Year 2
85312000	Indicator panels incorporating LCD or light emit diodes	0	Year 1
85318010	Electric buzzers	15	Year 2
85318090	Electric sound or visual signalling apparatus, nes	10	Year 2
85319010	Parts of burglar or fire alarms & similar apparatus	0	Year 1
85319090	Parts of other apparatus of heading No. 85.31	0	Year 1
85321000	Fixed capacitors for use in 50/60 Hz circuits (power capacitors)	0	Year 1
85322110	Electrical capacitors, fixed, tantalum, laminate	0	Year 1
85322190	Electrical capacitors, fixed, tantalum, nes	0	Year 1
85322200	Electrical capacitors, fixed, aluminium electrolytic, nes	0	Year 1
85322300	Electrical capacitors, fixed, ceramic dielectric, single layer, nes	0	Year 1
85322410	Electrical capacitors, fixed, ceramic dielectric, multilayer, laminate	0	Year 1
85322490	Electrical capacitors, fixed, ceramic dielectric, multilayer, nes	0	Year 1
85322510	Electrical capacitors, fixed, dielectric of paper or plastics, laminate	0	Year 1
85322590	Electrical capacitors, fixed, dielectric of paper or plastics, nes	0	Year 1
85322900	Electrical capacitors, fixed, nes	0	Year 1
85323000	Electrical capacitors, variable or adjustable (pre-set)	0	Year 1
85329010	Parts of electrical capacitors of 8532.1000	0	Year 1
85329090	Parts of electrical capacitors of 8532.2100 to 8532.3000	0	Year 1
85331000	Electrical resistors, fixed carbon, composition or film type	0	Year 1
85332110	Electrical resistors fixed for a power handling capacity ≤20W, laminate	0	Year 1
85332190	Electrical resistors fixed for a power handling capacity ≤20W, nes	0	Year 1
85332900	Electrical resistors, fixed, > 20W	0	Year 1
85333100	Wirewound variable R, include rheostat & potentiometers≤20 W	0	Year 1
85333900	Wirewound variable R, including rheostat & potentiometers, > 20W	0	Year 1
85334000	Variable resistors, including rheostats & potentiometers, nes	0	Year 1

china_s_final_offer

85339000	Parts of electrical resistors, rheostats & potentiometers	0	Year 1
85340010	Printed circuits of more than 4 layers	0	Year 1
85340090	Printed circuits of 4 layers or less	0	Year 1
85351000	Electrical fuses, for a voltage exceeding 1,000 volts	14	Year 5
85352100	Automatic circuit breakers 1,000V<voltage ≤72.5 KV	14	Year 5
85352900	Automatic circuit breakers, for a voltage <72.5KV, nes	10	Year 2
85353000	Isolating switches & make-and-break switches, voltage exceed 1,000 V	10	Year 5
85354000	Lightning arresters, voltage limiters & surge supp voltage >1,000 V	18	Year 5
85359000	Electrical app for switching or protec elec circuits >1,000V, nes	10	Year 10
85361000	Electrical fuses, for a voltage not exceeding 1,000 volts	10	Year 2
85362000	Automatic circuit breakers for a voltage not exceeding 1,000 volts	9	Year 2
85363000	Elect app for protecting electric circuits, for a voltage ≤1,000V, nes	9	Year 2
85364100	Elect relays for a voltage not exceeding 60 volts	10	Year 2
85364900	Elect relays for a voltage exceed 60 V but not exceeding 1,000 volts	10	Year 10
85365000	Electrical switches for a voltage not exceeding 1,000 volts, nes	0	Year 1
85366100	Electrical lamp-holders, for a voltage not exceeding 1,000 volts	10	Year 2
85366900	Electrical plugs & sockets, for a voltage not exceeding 1,000 volts	0	Year 1
85369000	Electrical app for switching or protec elec circuits, ≤1,000 V, nes	0	Year 1
85371010	Numerical control panels, for a voltage ≤1,000 V	5	Year 10
85371090	Boards/panels/bases for elec contrl/distribu nes, voltg ≤1,000 V	8,4	Year 10
85372010	Gas insulated switch gear, for a voltage ≥500 KV	8,4	Year 10
85372090	Boards/panels/bases for elec cntrl/distribu nes, volt >1,000 V	8,4	Year 10
85381010	Parts for use with the goods of subheading 8537.2010	8,4	Year 10
85381090	Boards,panels,etc for oth goods of 85.37, not equipd with thr appar	7	Year 10
85389000	Parts for switches,fuses,panels and etc,nes	7	Year 10
85391000	Sealed beam lamp units	10	Year 2
85392110	Tungsten halogen lamps, for scientific or medical uses	8	Year 10
85392120	Tungsten halogen lamps, for trains, aircraft or ships	8	Year 10
85392130	Tungsten halogen lamps, for motor vehicles	10	Year 10
85392190	Tungsten halogen lamps, for other uses nes	10,5	Year 10
85392210	Other filament lamps ≤200 W, >100V, for scient or medical uses	10,5	Year 10
85392290	Other filament lamps ≤200W, volt >100V, for other uses	5	Year 10
85392910	Filament lamps nes, for scientific or medical uses	5	Year 10
85392920	Filament lamps nes, for trains, aircraft or ships	10,5	Year 10
85392930	Filament lamps nes, for motor vehicles	5	Year 10
85392991	Filament lamps nes, voltage ≤ 12V	12	Year 10

china_s_final_offer

85392999	Other filament lamps, nes	12	Year 10
85393110	Fluorescent lamps, hot cathode, for scientific or medical uses	8	Year 10
85393120	Fluorescent lamps, hot cathode, for trains, aircraft or ships	8	Year 10
85393190	Fluorescent lamps, hot cathode, for other uses nes	8	Year 10
85393210	Mercury/sodium vapour lamps; metal halide lamps for scient/medicil use	8	Year 1
85393220	Mercury/sodium vapour lamps; metal halide lamps f train/aircraft/ship	8	Year 1
85393290	Mercury/sodium vapour lamps; metal halide lamps for oth uses nes	8	Year 1
85393910	Other discharge lamps, for scientific or medical uses	8	Year 1
85393920	Other discharge lamps, for trains, aircraft or ships	8	Year 1
85393990	Other discharge lamps, for other uses nes	8	Year 1
85394100	Arc lamps	8	Year 1
85394900	Ultra-violet or infra-red lamps	8	Year 1
85399000	Parts of elect filament or disch lamps,UV or IR lamps & arc-lamps	8	Year 1
85401100	Cathode-ray TV picture tubes,including video monitor tubes,colour	12	Year 2
85401200	Cathode-ray TV picture tubes incl monitor tubes,B&W or other mono	15	Year 2
85402010	Television camera tubes	12	Year 5
85402090	Image converter/intensifiers; other photo-cathode tubes	8	Year 1
85404000	Color data/graphic display tubes of phosphor dot scrn pitch <0.4mm	8	Year 1
85405000	Monochrome data/graphic display tubes	8	Year 1
85406010	Radar display cathode-ray tubes	6	Year 1
85406090	Cathode-ray tubes, nes	8	Year 1
85407100	Magnetron tubes	8	Year 1
85407200	Klystron tubes	8	Year 1
85407900	Microwave tubes, nes	8	Year 1
85408100	Receiver or amplifier valves & tubes	8	Year 1
85408900	Valve & tubes, nes	8	Year 1
85409110	Parts of TV picture tubes	6	Year 1
85409120	Parts of radar display tubes	5	Year 1
85409190	Parts of other cathode-ray tubes nes	8	Year 1
85409910	Parts of TV camera tubes	8	Year 1
85409990	Parts of therm/cold/photo-cathode valve or tubes, nes	8	Year 1
85411000	Diodes, other than photosensitive or light emitting diodes	0	Year 1
85412100	Transistors,oth than photosensitive,with a dissipation rate of<1W	0	Year 1
85412900	Transistors, other than photosensitive transistors, nes	0	Year 1
85413000	Thyristors, diacs & triacs, other than photosensitive devices	0	Year 1
85414000	Photosensitive semiconductor devices,photovoltaic cells & LEDs	0	Year 1

china_s_final_offer

85415000	Semiconductor devices, nes	0	Year 1
85416000	Mounted piezo-electric crystals	0	Year 1
85419000	Parts of mounted piezo-electric crystals & semiconductor devices	0	Year 1
85421000	Cards incorporating an electronic integrated circuits ("smart cards")	0	Year 1
85422111	Wafer (not cut-processed),line width ≤0.18 micron	0	Year 1
85422119	Other monolithic integrated circuits, line width ≤0.18 micron	0	Year 1
85422121	Wafer (not cut-processed),0.18 micron <line width ≤0.35 micron	0	Year 1
85422129	Other monolithic integrated circuits,0.18 micron <line width ≤0.35 micron	0	Year 1
85422191	Wafer (not cut-processed),line width>0.35 micron	0	Year 1
85422199	Other monolithic integrated circuits, line width>0.35 micron	0	Year 1
85422900	Monolithic digital IC, nes	0	Year 1
85426000	Hybrid integrated circuits	0	Year 1
85427010	Laser transmitting and recerving unit of laser communication equipment	0	Year 1
85427090	Other electronic microassemblies	0	Year 1
85429000	Parts of electronic integrated circuits & microassemblies	0	Year 1
85431100	Ion implanters for doping semiconductor materials	0	Year 1
85431900	Other particle accelerators	5	Year 1
85432010	General signal generators, output frequency<1,500 MHz	15	Year 10
85432090	Other signal generators, nes	8	Year 10
85433000	Machines for electroplating, electrolysis or electrophoresis	0	Year 1
85434000	Electric fence energisers	10	Year 2
85438100	Proximity cards and tags	0	Year 1
85438910	Metal or mine detectors	0	Year 1
85438920	High or medium frequency amplifiers	0	Year 1
85438990	Electrical machines/apparatus having individual functions, nes	0	Year 1
85439010	Parts of particle accelerators	0	Year 1
85439021	Parts of signal generators of subheading 8543.2010	0	Year 1
85439029	Parts of signal generators of subheading 8543.2090	0	Year 1
85439030	Parts of metal or mine detectors	0	Year 1
85439040	Parts of high or medium frequency amplifiers	0	Year 1
85439090	Parts of oth machines/apparatus of heading 85.43 nes	0	Year 1
85441100	Insulated winding wire of copper	10	Year 2
85441900	Insulated winding wire not of copper	20	Year 5
85442000	Co-axial cable & other co-axial electric conductors	10	Year 10
85443020	Ignition wiring sets for motor vehicles	10	Year 2
85443090	Other ignition wiring sets for aircraft or ships, nes	5	Year 1

china_s_final_offer

85444110	Electric cable fit with connectors, for voltg≤80 V	0	Year 1
85444190	Elect conductor fit with connectors nes, voltg ≤80 V	0	Year 1
85444910	Electric cable without connectors, for a voltage≤80 V	0	Year 1
85444990	Elect conductor without connectors nes, voltage≤80 V	0	Year 1
85445110	Electric cable fit with connectors, 80V<volt≤1,000 V	0	Year 1
85445190	Elec conductor with connectors nes, 80V<volt≤1,000 V	0	Year 1
85445910	Electric cable without connectors, 80V<volt≤1,000 V	6	Year 10
85445990	Elect conductor without connectors nes, 80V<volt≤1,000 V	12	Year 10
85446011	Electric cable, for a voltage > 35 KV	8,4	Year 10
85446019	Electric cable, 1,000V<voltage≤35 KV	10	Year 10
85446090	Electric conductor nes, for a voltage >1,000 V	21	Year 10
85447000	Optical fibre cables, made up of individually sheathed fibres	0	Year 1
85451100	Carbon or graphite electrodes, for furnaces	8	Year 1
85451900	Carbon or graphite electrodes, for electical purposes,nes	10,5	Year 5
85452000	Carbon or graphite brushes	10,5	Year 10
85459000	Art. of carbon or graphite, for electrical purposes,nes	10,5	Year 5
85461000	Electrical insulators of glass	10,5	Year 5
85462010	Power transmission & converting bushings of ceramics	6	Year 10
85462090	Other electrical insulators of ceramics	12	Year 10
85469000	Electrical insulators, nes	10	Year 2
85471000	Insulating fittings of ceramics for electrical machines	8	Year 1
85472000	Insulating fittings of plastics for electrical machines	8	Year 1
85479010	Elect conduit tubing/joints of base metls, with inner insulat lining	10	Year 5
85479090	Insulating fittings for electricl machn/equipt/appliances, nes	8	Year 1
85481000	Waste/scrap of primary cells/batteries/elec accumulators	8	Year 10
85489000	Electrical parts of machinery or apparatus, nes in Ch 85	12	Year 5
86011011	Rail locomotives powered from DC motor, controld by microprocessor	3	Year 1
86011019	Rail locomotives powered from a DC motor, nes	3	Year 1
86011020	Rail locomotives powered from an AC motor	3	Year 1
86011090	Rail locomotives powered from external source of electricity, nes	3	Year 1
86012000	Rail locomotives powered by electric accumulator	3	Year 1
86021010	Diesel-electric locomotives controlled by a microprocessor	3	Year 5
86021090	Diesel-electric locomotives, nes	3	Year 5
86029000	Rail locomotives nes & locomotive tenders	3	Year 5
86031000	Self-propelled railway cars powered from an external electricity	3	Year 1
86039000	Self-propelled railway cars nes	3	Year 1

china_s_final_offer

86040011	Tunnel clearance limit inspection cars	3	Year 5
86040012	Rail grinding trains	3	Year 5
86040019	Testing coaches & track inspection vehicles, nes	5	Year 10
86040091	Railway electrification catenary installation cars	5	Year 10
86040099	Railway/tram maintenance or service vehicles, nes	7	Year 10
86050010	Railway passenger coaches	5	Year 1
86050090	Tramway coaches; special purpose railway/tram coaches nes	5	Year 1
86061000	Railway tank cars, not self-propelled	5	Year 1
86062000	Railway cars, insulated or refrigerated, other than tank cars	5	Year 1
86063000	Railway cars, self-discharging, excl. tank or refrigerated type	5	Year 1
86069100	Railway cars, closed & covered	5	Year 1
86069200	Railway cars, open, with non-removable sides of a height >60 cm	5	Year 1
86069900	Railway cars nes	5	Year 1
86071100	Driving bogies & bissel-bogies	3	Year 1
86071200	Bogies & bissel-bogies nes	3	Year 1
86071910	Axles of railway/tramway vehicles etc	3	Year 1
86071990	Wheels & parts nes, of railway/tramway vehicles	3	Year 1
86072100	Air brakes & parts for railway rolling stock	3	Year 1
86072900	Brakes nes & parts thereof for railway rolling stock	3	Year 1
86073000	Coupling devices & parts for railway rolling stock	3	Year 1
86079100	Locomotive parts nes	3	Year 1
86079900	Railway rolling stock parts nes	3	Year 1
86080010	Automatic rail axle counting system	3	Year 1
86080090	Signalling devices,etc nes, for railways/waterways/airports & parts	4	Year 1
86090010	20 feet cargo containers	10,5	Year 10
86090020	40 feet cargo containers	10,5	Year 10
86090030	45,48,53 feet cargo containers	10,5	Year 10
86090090	Cargo containers special designd, nes	10,5	Year 10
87011000	Pedestrian controlled tractors	9	Year 2
87012000	Road tractors for semi-trailers (truck tractors)	6	Year 1
87013000	Track-laying tractors (crawlers)	6	Year 1
87019011	Wheeled tractor	8	Year 1
87019019	Other tractor	8	Year 1
87019090	Other tractor	8	Year 1
87021020	Coaches for transport of passengers at aerodrome, diesel	4	Year 1
87021091	Buses with seats≥30, diesel	25	Year 2

china_s_final_offer

87021092	Buses with 20≤seats<30, diesel	25	Year 2
87021093	Buses with 10≤seats<20, diesel	25	Year 2
87029010	Other buses with seats≥30, nes	25	Year 2
87029020	Other buses with 20≤seats<30, nes	25	Year 2
87029030	Other buses with 10≤seats<20, nes	25	Year 2
87031000	Snowmobiles, golf cars & similar vehicles	25	Year 2
87032130	Saloon cars, ≤1000 cc, spark-igni reciprocating	30	Year 2
87032190	Cars nes, ≤1000 cc, spark-igni reciprocating	30	Year 2
87032230	Saloon cars, >1000cc but≤1500 cc, spark-igni recip	30	Year 2
87032240	Cross-country cars(4WD), >1000cc but≤1500cc, spark-igni recip	30	Year 2
87032250	Minibuses (seats≤9), >1000cc but≤1500cc,spark-igni recip	30	Year 2
87032290	Cars nes, >1000cc but≤1500 cc, spark-igni recip	30	Year 2
87032314	Saloon cars, >1500cc but ≤2500 cc,spark-igni recip	30	Year 2
87032315	Cross-country cars(4WD),>1500cc but≤2500 cc,spark-igni recip	30	Year 2
87032316	Minibuses(seats≤9), >1500cc but≤2500 cc,spark-igni recip	30	Year 2
87032319	Cars nes, >1500cc but≤2500 cc,spark-igni recip	30	Year 2
87032334	Saloon cars >2500cc but≤3000 cc, spark-igni recip	30	Year 2
87032335	Cross-country cars(4WD), >2500cc but≤3000 cc, spark-igni recip	30	Year 2
87032336	Minibuses(seats≤9), >2500cc but≤3000 cc, spark-igni recip	30	Year 2
87032339	Cars nes, >2500cc but≤3000 cc, spark-igni recip	30	Year 2
87032430	Saloon cars, >3000 cc, spark-igni recip	30	Year 2
87032440	Cross-country cars(4WD), >3000 cc, spark-igni recip	30	Year 2
87032450	Minibuses (seats≤9), >3000 cc, spark-igni recip	30	Year 2
87032490	Cars nes, >3000 cc, spark-igni recip	30	Year 2
87033130	Saloon cars, ≤1500 cc, diesel	30	Year 2
87033140	Cross country cars(4WD), ≤1500cc, diesel	30	Year 2
87033150	Minibuses (seats≤9), ≤1500cc, diesel	30	Year 2
87033190	Cars nes, ≤1500cc, diesel	30	Year 2
87033230	Saloon cars, >1500cc but≤2500 cc, diesel	30	Year 2
87033240	Cross country cars(4WD), >1500cc but≤2500 cc, diesel	30	Year 2
87033250	Minibuses (seats≤9), >1500cc but≤2500 cc, diesel	30	Year 2
87033290	Cars nes, >1500cc but≤2500 cc, diesel	30	Year 2
87033330	Saloon cars, >2500 cc, diesel	30	Year 2
87033340	Cross country cars(4WD), >2500 cc, diesel	30	Year 2
87033350	Minibuses (seats≤9), >2500 cc, diesel	30	Year 2
87033390	Cars nes, >2500 cc, diesel	30	Year 2

china_s_final_offer

87039000	Motor cars with seats≤9, nes	30	Year 2
87041030	Dumpers designed for off-highway use, with motor-driven wheel	6	Year 1
87041090	Dumpers for off-highway use, nes	6	Year 1
87042100	Trucks diesel, g.v.w. ≤5 t	25	Year 2
87042230	Trucks diesel, 5 t <g.v.w.<14 t	20	Year 2
87042240	Trucks diesel, 14 t ≤ g.v.w.≤20 t	20	Year 2
87042300	Trucks diesel, g.v.w. >20 t	15	Year 2
87043100	Trucks spark-igni, g.v.w.≤5 t	25	Year 10
87043230	Trucks spark-igni, 5 t<g.v.w.≤8 t	20	Year 2
87043240	Trucks spark-igni, g.v.w. > 8 t	20	Year 2
87049000	Trucks nes	25	Year 2
87051021	All-road crane lorries with a lifting capacity ≤50 t	15	Year 2
87051022	All-road crane lorries with 50<lifting capacity<100 t	10	Year 2
87051023	All-road crane lorries with lifting capacity≥100	10	Year 2
87051091	Other crane lorries with a lifting capacity ≤50 t	15	Year 2
87051092	Other crane lorries with 50<lifting capacity<100 t	10	Year 2
87051093	Other crane lorries with lifting capacity≥100	10	Year 2
87052000	Mobile drilling derricks	12	Year 2
87053010	Fire fighting vehicles, mounted with scaling ladder	3	Year 1
87053090	Other fire fighting vehicles, nes	3	Year 1
87054000	Mobile concrete mixers	15	Year 2
87059010	Radio communication vans	9	Year 2
87059020	Mobile radiological units	9	Year 2
87059030	Mobile environmental monitoring units	12	Year 2
87059040	Mobile clinics	12	Year 2
87059051	Aeroplane charging vehicles (frequency 400Hz)	12	Year 2
87059059	Other mobile electric generator sets	12	Year 2
87059060	Mobile refuellers/air-conditioners/deicers used for aircraft	12	Year 2
87059070	Snow-clearance vehicles used for road or airfiel runways	12	Year 2
87059080	Oil-well measuring carts, crushing mill carts and sand	12	Year 2
87059090	Special purpose motor vehicles nes	12	Year 2
87060010	Chassis fit with engines for dumpers	8	Year 1
87060021	Chassis fit with engines for trucks of g.v.w.≥14 t	10	Year 2
87060022	Chassis fit with engines for trucks of g.v.w.<14 t	10	Year 2
87060030	Chassis fit with engines for buses with seats≥30	20	Year 2
87060040	Chassis fit with engines for crane lorries	20	Year 2

china_s_final_offer

87060090	Chassis fit with engines for oth vehicles of 87.01 to 87.05	20,7	Year 2
87071000	Bodies for passenger carrying vehicles	22,9	Year 2
87079010	Bodies for buses with 10 to 29 seats	18,6	Year 2
87079090	Bodies for tractors, buses, trucks, special purpose vehicles, nes	18,6	Year 2
87081000	Bumpers & parts of motor vehicles	12,9	Year 2
87082100	Safety seat belts of motor vehicles	12,9	Year 2
87082920	Safety airbags	18,6	Year 2
87082930	Windowpane raiser	10	Year 2
87082990	Parts & accessories of bodies nes for motor vehicles	12,9	Year 2
87083100	Mounted brake linings of motor vehicles	10	Year 2
87083910	Brakes & parts nes of tractors	6	Year 1
87083920	Brakes & parts nes of buses with seats≥30	12,9	Year 2
87083930	Brakes & parts nes of dumpers	6	Year 1
87083940	Brakes & parts nes of trucks of 8704.2100/2230/3100/3230	12,9	Year 2
87083950	Brakes & parts nes of trucks of 8704.2240, 8704.2300	10	Year 2
87083960	Brakes & parts nes of vehicles of 87.05	10	Year 2
87083991	Anti-skid brake system	18,6	Year 2
87083999	Other brake and servo-brakes and parts thereof	18,6	Year 2
87084010	Gear boxes of tractors	6	Year 1
87084020	Gear boxes of buses with seats≥30	12,9	Year 2
87084030	Gear boxes of dumpers	6	Year 1
87084040	Gear boxes of trucks of 8704.2100/2230/3100/3230	12,9	Year 2
87084050	Gear boxes of trucks of 8704.2240, 8704.2300	10	Year 2
87084060	Gear boxes of vehicles of 87.05	10	Year 2
87084091	Automatic gearshift for saloon cars	18,6	Year 2
87084099	Gearshift of other motor vehicles of 87.02 to 87.04	18,6	Year 2
87085010	Drive axles with differential of tractors	6	Year 1
87085020	Drive axles with differential of buses with seats≥30	12,9	Year 2
87085030	Drive axles with differential of dumpers	6	Year 1
87085040	Drive axles with differential of trucks of 8704.2100/2230/3100/3230	12,9	Year 2
87085050	Drive axles with differential of trucks of 8704.2240, 8704.2300	10	Year 2
87085060	Drive axles with differential of vehicles of 87.05	10	Year 2
87085090	Drive axles with differential of other vehicles of 87.02 to 87.04	13,5	Year 2
87086010	Non-driving axles & parts of tractors	6	Year 1
87086020	Non-driving axles & parts of buses with seats≥30	17,3	Year 2
87086030	Non-driving axles & parts of dumpers	6	Year 1

china_s_final_offer

87086040	Non-driving axles & parts of trucks of 8704.2100/2230/3100/3230	12,9	Year 2
87086050	Non-driving axles & parts of trucks of 8704.2240, 8704.2300	10	Year 2
87086060	Non-driving axles & parts of vehicles of 87.05	10	Year 2
87086090	Non-driving axles & parts of other vehicles of 87.02 to 87.04	13,5	Year 2
87087010	Road wheel & parts of tractors	6	Year 1
87087020	Road wheel & parts of buses with seats≥30	12,9	Year 2
87087030	Road wheel & parts of dumpers	6	Year 1
87087040	Road wheel & parts of trucks of 8704.2100/2230/3100/3230	12,9	Year 2
87087050	Road wheel & parts of trucks of 8704.2240, 8704.2300	10	Year 2
87087060	Road wheel & parts of vehicles of 87.05	10	Year 2
87087090	Road wheel & parts of other vehicles of 87.02 to 87.04	13,5	Year 2
87088010	Shock absorbers of vehicles of 87.03	13,5	Year 2
87088090	Shock absorbers of vehicles of 87.01, 87.02, 87.04, 87.05	13,5	Year 2
87089100	Radiators of motor vehicles	12,9	Year 2
87089200	Mufflers & exhaust pipes of motor vehicles	12,9	Year 2
87089310	Clutches & parts of tractors	6	Year 1
87089320	Clutches & parts of buses with seats≥30	12,9	Year 2
87089330	Clutches & parts of dumpers	6	Year 1
87089340	Clutches & parts of trucks of 8704.2100/2230/3100/3230	12,9	Year 2
87089350	Clutches & parts of trucks of 8704.2240, 8704.2300	10	Year 2
87089360	Clutches & parts of vehicles of 87.05	10	Year 2
87089390	Clutches & parts of other vehicles of 87.02 to 87.04	13,5	Year 2
87089410	Steering wheels/columns/boxes of tractors	6	Year 1
87089420	Steering wheels/columns/boxes of buses with seats≥30	12,9	Year 2
87089430	Steering wheels/columns/boxes of dumpers	6	Year 1
87089440	Steering wheel/column/box of trucks of 8704.2100/2230/3100/3230	12,9	Year 2
87089450	Steering wheels/columns/boxes of trucks of 8704.2240, 8704.2300	10	Year 2
87089460	Steering wheels/columns/boxes of vehicles of 87.05	10	Year 2
87089490	Steering wheels/columns/boxes of oth vehicles of 87.02 to 87.04	10	Year 2
87089910	Parts & accessories nes of tractors	6	Year 1
87089921	Frames of buses with seats≥30	25	Year 2
87089929	Other parts & accessories nes of buses with seats≥30	25	Year 2
87089931	Frames of dumpers	6	Year 1
87089939	Other parts & accessories nes of dumpers	6	Year 1
87089941	Frames of trucks of 8704.2100/2230/3100/3230	25	Year 2
87089949	Other parts & accessories nes of trucks of 8704.2100/2230/3100/3230	25	Year 2

china_s_final_offer

87089951	Frames of trucks of 8704.2240, 8704.2300	10	Year 2
87089959	Other parts & accessories nes of trucks of 8704.2240, 8704.2300	10	Year 2
87089960	Parts & accessories nes of vehicles of 87.05	15	Year 2
87089991	Frames of other vehicles of 87.02 to 87.04	13,5	Year 2
87089999	Other parts & accessories nes of other vehicles of 87.02 to 87.04	13,5	Year 2
87091110	Electrical tractors, used in factories & warehouses	10	Year 2
87091190	Other electrical tractors,self-propelled,not fitted with lifting/handling equip.	10	Year 2
87091910	Other tractors, nes	10,5	Year 2
87091990	Other works trucks, self-propelled, not fitted with lifting or handling equip.	10,5	Year 2
87099000	Work truck parts	8,4	Year 2
87100010	Tanks & other armoured fighting vehicles,motorised	15	Year 2
87100090	Parts of tanks & other armoured fighting vehicles	15	Year 2
87111000	Motorcycles with reciprocating piston engine ≤50 cc or less	45	Year 2
87112010	Motorcycles with reciprocating piston engine, 50cc<piston engine ≤100cc	45	Year 2
87112020	Motorcycles with reciprocating piston engine, 100cc<piston engine ≤125cc	45	Year 2
87112030	Motorcycles with reciprocating piston engine, 125cc<piston engine ≤150cc	45	Year 2
87112040	Motorcycles with reciprocating piston engine, 150cc<piston engine ≤200cc	45	Year 2
87112050	Motorcycles with reciprocating piston engine, 200cc<piston engine ≤250cc	45	Year 2
87113010	Motorcycles with, 250 cc<piston engine ≤400cc	45	Year 2
87113020	Motorcycles with, 400 cc<piston engine ≤500cc	45	Year 2
87114000	Motorcycles with, 500 cc<piston engine ≤800cc	40	Year 2
87115000	Motorcycles with piston engine >800 cc	30	Year 2
87119000	Motorcycles with other than a reciprocating piston engine	45	Year 2
87120020	Racing bicycles	13	Year 2
87120030	Mountain bicycles	13	Year 2
87120041	Cross-country bicycles, 16", 18", 20"	13	Year 2
87120049	Cross-country bicycles, nes	13	Year 2
87120081	Other bicycles, not larger than 16"	13	Year 2
87120089	Bicycles, nes	13	Year 2
87120090	Non-motorised cycles, nes	23	Year 2
87131000	Wheelchairs not mechanically propelled	6	Year 1
87139000	Wheelchairs, mechanically propelled	4	Year 1
87141100	Motorcycle saddles	30	Year 2
87141900	Motorcycle parts nes	30	Year 2
87142000	Wheelchair parts nes	5	Year 1
87149100	Bicycle frames & forks, & parts thereof	12	Year 2

china_s_final_offer

87149200	Bicycle wheel rims & spokes	12	Year 2
87149310	Hubs of bicycle	12	Year 2
87149320	free wheel	12	Year 2
87149390	Free-wheel, sprocket wheel of bicycle	12	Year 2
87149400	Bicycle brakes, including coaster braking hubs, & parts	12	Year 2
87149500	Bicycle saddles	12	Year 2
87149610	Bicycle padals and parts thereof	12	Year 2
87149620	Bicycle crank-gears and parts thereof	12	Year 2
87149900	Bicycle parts nes	12	Year 2
87150000	Baby carriages & parts thereof	20	Year 2
87161000	Trailers for housing or camping	10	Year 2
87162000	Trailers for agricultural purposes	10	Year 2
87163110	Oil tanker trailers & semi-trailers	10	Year 2
87163190	Tanker trailers & semi-trailers nes	10	Year 2
87163910	Van trailers & semi-trailers	10	Year 2
87163990	Other trailers nes for the transport of goods	10	Year 2
87164000	Trailers & semi-trailers nes	10	Year 2
87168000	Wheelbarrows, hand-carts, rickshaws & oth hand propeled vehicles	10	Year 2
87169000	Trailer & other vehicle parts nes	10	Year 2
88011000	Gliders & hang gliders	3	Year 1
88019000	Balloons, dirigibles & non-powered aircraft nes	3	Year 1
88021100	Helicopters of an unladen weight ≤ 2,000 kg	2	Year 1
88021210	Helicopters, 2,000 kg <unladen weight≤ 7,000 kg	2	Year 1
88021220	Helicopters of an unladen weight >7,000 kg	2	Year 1
88022000	Aircraft nes of an unladen weight ≤ 2,000 kg	5	Year 10
88023000	Aircraft nes, 2,000 kg<unladen weight≤15,000 kg	4	Year 10
88024010	Aircraft nes, 15,000 kg <unladen weight≤45,000 kg	5	Year 1
88024020	Aircraft nes of an unladen weight >45,000 kg	1	Year 1
88026000	Spacecraft & spacecraft launch vehicles	2	Year 1
88031000	Propellers & rotors & parts thereof	1	Year 1
88032000	Under-carriages & parts thereof	1	Year 1
88033000	Parts nes of aircraft	1	Year 1
88039000	Parts of balloons, dirigibles, gliders & spacecraft nes	0	Year 1
88040000	Parachutes & parts & accessories thereof	2	Year 1
88051000	Aircraft launching & deck-arrestor gear & parts thereof	1,5	Year 1
88052100	Air combat simulators and parts thereof	1,5	Year 1

china_s_final_offer

88052900	Flight simulators & parts thereof	1,5	Year 1
89011010	Passenger vessels, motorized	5	Year 10
89011090	Passenger vessels, not motorized	8	Year 10
89012011	Refined petroleum tankers, loading capacity ≤100000t	9	Year 2
89012012	Refined petroleum tankers, 100000t<loading capacity≤300000t	9	Year 2
89012013	Refined petroleum tankers, loading capacity>300000t	6	Year 1
89012021	Crude petroleum tankers, loading capacity ≤150000t	9	Year 2
89012022	Crude petroleum tankers, 150000<loading capacity ≤300000t	9	Year 2
89012023	Crude petroleum tankers, loading capacity >300000t	6	Year 1
89012031	Liquified petroleum gas carriers, volume ≤2000m3	9	Year 2
89012032	Liquified petroleum gas carriers, volume >2000m3	6	Year 1
89012041	Liquified natural gas carriers, volume ≤2000m3	9	Year 2
89012042	Liquified natural gas carriers, volume >2000m3	6	Year 1
89012090	Other tankers nes	9	Year 2
89013000	Refrigerated vessels other than tankers	9	Year 2
89019021	Motor container vessels, loading capacity≤6000 standard containers	9	Year 10
89019022	Motor container vessels, loading capacity>6000 standard containers	6	Year 10
89019031	Motor Ro-Ro carriers, loading capacity ≤20000t	9	Year 10
89019032	Motor Ro-Ro carriers, loading capacity >20000t	6	Year 10
89019041	Motor bulk carriers, loading capacity ≤150000t	9	Year 10
89019042	Motor Ro-Ro carriers, 150000t<loading capacity ≤300000t	9	Year 10
89019043	Motor Ro-Ro carriers, loading capacity >300000t	9	Year 10
89019050	Multi-purpose motor vessels	9	Year 10
89019080	Other motor vessels nes	9	Year 10
89019090	Other non-motor vessels nes	8	Year 10
89020010	Fishing vessels & factory ships, motorized	7	Year 10
89020090	Fishing vessels & factory ships, not motorized	8	Year 10
89031000	Inflatable pleasure craft	10	Year 2
89039100	Sailboats, with or without auxiliary motor	8	Year 10
89039200	Motorboats, other than outboard motorboats	10,5	Year 10
89039900	Rowing boats, canoes, sculls & other pleasure boats nes	10	Year 10
89040000	Tugs & pusher craft	9	Year 10
89051000	Dredgers	3	Year 1
89052000	Floating or submersible drilling or production platforms	6	Year 1
89059010	Floating docks	8	Year 10
89059090	Vessels with navigability as subsidiary functions, nes	3	Year 5

china_s_final_offer

89061000	Warships	5	Year 1
89069010	Vessels nes, motorized	5	Year 10
89069090	Vessels nes, not motorized	8	Year 10
89071000	Inflatable rafts including those for carry shipwrecked persons	8	Year 1
89079000	Buoys, beacons, coffer-dams, pontoons & oth floating structures	8	Year 10
89080000	Vessels & other floating structures for breaking up	3	Year 1
90011000	Optical fbrs,optical fbr bundles, cables,excl those of heading 85.44	5	Year 1
90012000	Sheets & plates of polarising material	8	Year 1
90013000	Contact lenses	10	Year 2
90014010	Spetacle lenses of glass, photochromic	20	Year 2
90014091	Sunglasses lenses of glass, not photochromic	20	Year 2
90014099	Spectacle lenses of glass, nes, not photochromic	20	Year 2
90015010	Spectable lenses of other materials, photochromic	20	Year 2
90015091	Sunglasses lenses of other materials, not photochromic	20	Year 2
90015099	Spectacle lenses of other materials, nes, not photochromic	20	Year 2
90019000	Prisms/mirrors/oth optical elements of any material, unmounted, nes	8	Year 1
90021110	Objective lenses for photo cameras of 9006.1010 to 9006.3000	8	Year 1
90021120	Objective lenses for microfiche/microfilm readers	8	Year 1
90021190	Objective lenses for photo camera/enlarger/reducer, projector, nes	15	Year 5
90021910	Objective lenses for cinema cameras or projectors	15	Year 5
90021990	Objective lenses, nes	15	Year 5
90022010	Filters for photo cameras	15	Year 5
90022090	Filters, nes	15	Year 5
90029010	Other optical elements, mounted, for photo cameras	15	Year 10
90029090	Other optical elements, mounted, nes	15	Year 10
90031100	Frames & mountings for spectacles, goggles or the like, of plastic	18	Year 5
90031900	Frames & mountings for spectacles,goggles or like,of oth materials	10	Year 10
90039000	Parts for frames & mountings for spectacles, goggles or the like	10	Year 2
90041000	Sunglasses	20	Year 10
90049010	Photochromic spectacles	16	Year 5
90049090	Spectacles, goggles & the like, nes	20	Year 5
90051000	Binoculars	15	Year 5
90058010	Astronomical telescopes & other instruments	3	Year 1
90058090	Monoculars and other optical telescopes	12	Year 5
90059010	Parts & accessories of instruments of 9005.8010	2	Year 1
90059090	Parts & accessories of telescopes of 9005.1000 or 9005.8090	8	Year 1

china_s_final_offer

90061010	Electronic colour scanners used for prep printing plate/cylinder	12	Year 5
90061090	Cameras for preparing printing plates or cylinders, nes	10	Year 2
90062000	Cameras for recording documents on microfilm or microfiche,etc	9	Year 2
90063000	Cameras designed for special use, underwater, aerial survey, etc	9	Year 2
90064000	Instant print cameras	5	Year 1
90065100	SLR cameras for film ≤ 35mm	25	Year 5
90065200	Other cameras for roll film <35 mm	25	Year 5
90065300	Other cameras for film of 35 mm	20	Year 10
90065910	laser photo typesetting equipments	9	Year 2
90065990	Photographic, other than cinematographic cameras nes	25	Year 5
90066100	Photographic discharge lamp (electronic) flashlight apparatus	18	Year 5
90066200	Flashbulbs, flashcubes & the like	18	Year 5
90066900	Photographic flashlight apparatus, nes	18	Year 5
90069110	Parts & accessories of cameras of 9006.1010 to 9006.3000	8	Year 1
90069120	Parts & accessories of instant print cameras	5	Year 1
90069191	Automatic focal setting units of photo cameras	10	Year 2
90069192	Shutter units of photo cameras	10	Year 2
90069199	Parts & accessories nes of other photo cameras	10	Year 2
90069900	Parts & accessories of photo flashlight apparatus & flashbulbs	12	Year 5
90071100	Cinematographic cameras for film<16 mm or for double-8 mm film	14	Year 5
90071910	High speed cinematographic cameras	14	Year 10
90071990	Cinematographic cameras, nes	14	Year 10
90072000	Cinematographic projectors	14	Year 5
90079100	Parts & accessories for cinematographic cameras	8,4	Year 2
90079200	Parts & accessories for cinematographic projectors	8,4	Year 2
90081000	Slide projectors	14	Year 5
90082000	Microfilm, microfiche or other microform readers	10	Year 2
90083010	Orthographic image projectors	18	Year 2
90083090	Image projectors, nes	18	Year 10
90084000	Photographic enlargers & reducers, other than cinematographic	20	Year 5
90089010	Parts & accessories of microfiche/film readers	8	Year 1
90089020	Parts & accessories of photo enlargers and reducers	14	Year 5
90089090	Parts & accessories of projectors of 9008.1000, 9008.3000	14	Year 5
90091110	Multicoloured electrostatic photo-copying apparatus, direct process	0	Year 1
90091190	Other electrostatic photo-copying apparatus, direct process type	0	Year 1
90091210	Multicolored electrostatic photo-copying apparatus, indirect process	10	Year 10

china_s_final_offer

90091291	Digital multifunctional machines with copying function	10	Year 10
90091299	Other electrostatic photo-copying apparatus, indirect process type	10	Year 10
90092110	Multicolored photo-copying apparatus with an optical system, nes	0	Year 1
90092190	Photo-copying apparatus with an optical system, nes	0	Year 1
90092210	Multicolored contact type photo-copying apparatus	20	Year 5
90092290	Other contact type photo-copying apparatus	20	Year 5
90093010	Multicolored thermo-copying apparatus	20	Year 5
90093090	Other thermo-copying apparatus	20	Year 5
90099100	Automatic document feeders	0	Year 1
90099200	Paper feeders	0	Year 1
90099300	Sorters	0	Year 1
90099910	Organic photo-conductor (OPC)	0	Year 1
90099990	Parts & accessories, nes, of photo-copying apparatus	0	Year 1
90101010	Automatic developing apparatus for cinema film	14	Year 10
90101020	Automatic developing apparatus for special use photo film	8,4	Year 10
90101091	Automatic color film developing/exposing apparatus	25	Year 10
90101099	Automatic film developing/exposing apparatus, nes	15	Year 10
90104100	Direct write-on-wafer apparatus	0	Year 1
90104200	Step and repeat aligners	0	Year 1
90104900	Appara for drawing of circuit pattern on sensitid semiconductor nes	0	Year 1
90105010	Negatoscopes	14	Year 5
90105021	Apparatus for cinematographic laboritories, nes	14	Year 5
90105022	Apparatus for special use photo film, nes	8,4	Year 2
90105029	Apparatus for photographic laboritories, nes	17	Year 5
90106000	Projection screens	14	Year 5
90109010	Parts & accessories of apparatus of 9010.1010 or 9010.2091	0	Year 1
90109020	Parts & accessories of apparatus of 9010.1020 or 9010.2092	0	Year 1
90109090	Parts & accessories of other apparatus of 90.10	0	Year 1
90111000	Stereoscopic microscopes	0	Year 1
90112000	Microscopes, for photo/cinphotomicrography or microprojection	0	Year 1
90118000	Microscopes, optical, nes	7	Year 1
90119000	Parts & accessories for optical microscopes	0	Year 1
90121000	Microscopes other than optical microscopes & diffraction apparatus	0	Year 1
90129000	Parts & accessories for microscopes other than optical microscopes	0	Year 1
90131000	Telescopic sights for fitting to arms; periscopes; telescopes etc	8	Year 1
90132000	Lasers, other than laser diodes	6	Year 1

china_s_final_offer

90138010	Hand magnifying glasses	12	Year 5
90138020	Door eyes	12	Year 5
90138030	Liquid crystal display panel	5	Year 1
90138090	Crystal devices nes; optical appliances/instruments nes	5	Year 1
90139010	Parts & accessories of appliances of 9013.1000 or 9013.2000	6	Year 1
90139090	Parts & accessories of other appliances/instruments of 90.13	8	Year 1
90141000	Direction finding compasses	2	Year 1
90142000	Instruments for aeronautical or space navigation (exc compasses)	2	Year 1
90148000	Navigational instruments & appliances nes	2	Year 1
90149000	Parts & accessories of instruments/appliances of 90.14	1,5	Year 1
90151000	Rangefinders	9	Year 2
90152000	Theodolites & tacheometers	9	Year 2
90153000	Surveying levels	9	Year 2
90154000	Photogrammetrical surveying instruments & appliances	9	Year 2
90158000	Survey,hydro-/oceano-graphic,meteorological,geophysic instrumnt nes	5	Year 10
90159000	Parts & accessories for use with the apparatus of heading No 90.15	5	Year 1
90160010	Balances of a sensitivity of 0.1 mg or better	9	Year 2
90160090	Balances of a sensitivity between 0.1 mg & 50 mg	10,5	Year 5
90171000	Drafting tables & machines, whether or not automatic	8	Year 1
90172000	Drawing, marking-out or mathematical calculating instruments, nes	0	Year 1
90173000	Micrometers, callipers & gauges	8	Year 1
90178000	Instruments for measuring length, for use in the hand, nes	8	Year 1
90179000	Parts & accessories for use with the apparatus of heading No 90.17	0	Year 1
90181100	Electro-cardiographs	5	Year 1
90181210	B- ultrasonic diagnostic apparatus	7	Year 1
90181291	Chromoscope ultrasonic diagnostic equipment	5	Year 1
90181299	Other ultrasonic diagnostic equipment, nes	5	Year 1
90181300	Magnetic resonance imaging system (MRI)	4	Year 1
90181400	Scintigraphic apparatus	5	Year 1
90181930	Patient monitoring apparatus	4	Year 1
90181990	Electro-diagnostic apparatus, nes	4	Year 1
90182000	Ultra-violet or infra-red ray apparatus	4	Year 1
90183100	Syringes, with or without needles	8	Year 10
90183210	Tubular metal needles	8	Year 1
90183220	Needles for sutures	4	Year 1
90183900	Needles nes, catheters, cannulae & the like	4	Year 10

china_s_final_offer

90184100	Dental drill engines	4	Year 1
90184910	Dentists' chairs with dental equipment	4	Year 10
90184990	Dental instruments & appliances, nes	4	Year 10
90185000	Ophthalmic instruments & appliances, nes	4	Year 10
90189010	Stethoscopes	4	Year 10
90189020	Sphygmomanometers	4	Year 10
90189030	Endoscopes	4	Year 10
90189040	Artificial kidney (dialysis) apparatus	4	Year 10
90189050	Diathermy apparatus	4	Year 10
90189060	Blood transfusion apparatus	4	Year 10
90189070	Anaesthetic apparatus and instrument	4	Year 10
90189080	Intrauterine contraceptive device	4	Year 10
90189090	Medical/veterinary instruments & appliances, nes	4	Year 10
90191010	Massage apparatus	15	Year 10
90191090	Mechano-therapy appliances; psych aptitude-testing apparatus	4	Year 10
90192000	Oxygen therapy... & other therapeutic respiration apparatus	4	Year 1
90200000	Breathing appliances and gas masks	8	Year 10
90211000	Orthopaedic or fracture appliances	4	Year 10
90212100	Artificial teeth	4	Year 1
90212900	Dental fittings, nes	4	Year 1
90213100	Artificial joints	4	Year 1
90213900	Artificial parts of the body, nes	4	Year 10
90214000	Hearing aids, excluding parts & accessories	4	Year 1
90215000	Pacemakers for stimulating heart muscles, excl parts & accessories	4	Year 1
90219000	Appliances worn,carried or implanted in the body,nes	4	Year 10
90221200	Computed tomography scanners (CT)	4	Year 1
90221300	X-ray apparatus for dental use	4	Year 1
90221400	X-ray apparatus for medical, surgical or veterinary uses	4	Year 1
90221910	Low dosage X-ray security inspecting equipment	4	Year 1
90221990	X-ray apparatus for other uses	4	Year 1
90222100	Alpha/beta/gamma radiation apparatus for medical/surg/dent/vet uses	4	Year 1
90222900	Alpha/beta/gamma radiation apparatus for other uses	6	Year 1
90223000	X-ray tubes	2	Year 1
90229010	X-ray intensifiers	6	Year 10
90229090	Parts & accessories of apparatus of 90.22, nes	6	Year 10
90230000	Instruments/apparatus/models, for demonstrational purposes	7	Year 1

china_s_final_offer

90241000	Machines & appliances for testing metals	7	Year 1
90248000	Machines & appliances for testing other materials	5	Year 1
90249000	Parts & accessories of mach.& appl of 9024.1000 or 9024.8000	6	Year 1
90251100	Thermo/pyrometers,liquid-filled for direct reading	4	Year 1
90251910	Other thermo/pyrometers, for technical use	8,4	Year 10
90251990	Thermo/pyrometers, nes	8,4	Year 10
90258000	Hydrometers,barometers, hygrometers & psychrometers, nes	11	Year 10
90259000	Parts & accessories for use with the apparatus of heading No 90.25	8	Year 10
90261000	Instruments/apparatus for measure/checking liquid flow/level	0	Year 1
90262010	Pressure/differential pressure transmitters	0	Year 1
90262090	Other instruments/apparatus for measuring or checking pressure	0	Year 1
90268000	Instruments/apparatus f measr/check liquid/gas variabls, nes	0	Year 1
90269000	Parts and accessories of instruments/appliances of 90.26	0	Year 1
90271000	Gas or smoke analysis apparatus	7	Year 10
90272000	Chromatographs & electrophoresis instruments	0	Year 1
90273000	Spectro/spectrophotometers & spectrographs using optical radiations	0	Year 1
90274000	Exposure meters	14	Year 5
90275000	Instruments & apparatus using optical radiations, nes	0	Year 1
90278011	integrated circuit belium spectra leak detectors	0	Year 1
90278019	other Mass spectrograph	0	Year 1
90278090	Instruments & apparatus for physical or chemical analysis, nes	0	Year 1
90279000	Microtomes; parts & access of instruments/appliances of 90.27	0	Year 1
90281010	Coal gas meters	10	Year 2
90281090	Other gas meters, nes	10	Year 2
90282010	Water meters	10	Year 10
90282090	Other liquid meters, nes	10	Year 10
90283010	Watt-hour meters	10	Year 10
90283090	Electricity meters, nes	10	Year 10
90289010	Parts & accessories of technical-use meters of 90.28	8,4	Year 10
90289090	Parts & accessories of non-technical-use meters of 90.28	8,4	Year 10
90291010	Revolution counters	15	Year 2
90291020	Taximeters and mileometers	15	Year 2
90291090	Production counters, pedometers & the like	15	Year 2
90292010	Speed indicators for vehicles	10	Year 2
90292090	Speed indicators not for vehicles, tachometers; stroboscopes	10	Year 2
90299000	Parts & accessories of apparatus of heading 90.29	6	Year 1

china_s_final_offer

90301000	Instruments/apparatus for measur/detecting ionising radiations	5	Year 1
90302010	Cathode-ray oscilloscopes/oscillographs,<300 MHz, f general use	10	Year 2
90302090	Cathode-ray oscilloscopes/oscillographs, nes	5	Year 1
90303110	Multimeter, digital, measuring range≤5.5, no recording device	15	Year 5
90303190	Multimeter, digital, measuring range >5.5, no recording device	5	Year 1
90303910	Ammeter or voltmeter, digital, measur range≤5.5, no recordg device	15	Year 10
90303920	Resistance measuring nstruments, no recording device	14	Year 10
90303990	Voltage/currnt, etc measurg intrument without recording device, nes	9	Year 10
90304010	Frequency meters, digital, measuring range<12.4GHz	0	Year 1
90304090	Instruments/apparatus specialy for telecommunications nes	0	Year 1
90308200	Instruments/apparatus for measur/check semiconductor wafers/devices	0	Year 1
90308310	Elec inductance/capacitance measur instrument, with recordg device	10	Year 2
90308390	Elect quantity measur/check instruments with recording device, nes	8	Year 1
90308910	Elec inductance/capacitance measur instrument, nes	14	Year 10
90308990	Elect quantity measur/checking instruments, nes	8	Year 10
90309000	Parts & access of instruments/appliances of heading 90.30	7	Year 1
90311000	Machines for balancing mechanical parts, nes	7	Year 1
90312000	Test benches, nes	7	Year 1
90313000	Profile projectors, nes	10	Year 2
90314100	optical instruments and appliances for inspecting semiconductor wafers or devices or for inspe	0	Year 1
90314900	Optical instruments & appliances, nes	0	Year 1
90318010	Testing instruments for optical telecommu/optical fibre performance	5	Year 10
90318020	Coordinate measuring machine	5	Year 10
90318090	Measuring or checking instruments, appliances & machines, nes	5	Year 10
90319000	Parts & accessories of instruments/appl/machines of 90.31	0	Year 1
90321000	Thermostats	7	Year 1
90322000	Manostats	7	Year 1
90328100	Hydraulic/pneumatic automatic regulat/contrl instrumen/appliance	7	Year 1
90328900	Automatic regulating or controlling instruments & apparatus, nes	7	Year 10
90329000	Parts & accessories of instruments/appliances of 90.32	5	Year 1
90330000	Parts & access nes for machines..etc, of Chapter 90	6	Year 1
91011100	Electric wrist-watches mech display, with precious mtl case	11	Year 5
91011200	Electric wrist-watches with opto-electro disp, with prec mtl case	16	Year 5
91011900	Electric wrist-watches, with case of precious metal, nes	15	Year 5
91012100	Wrist-watches,with automatic winding with pecious mtl case,nes	11	Year 5
91012900	Wrist-watches, with a case of precious metal, nes	15	Year 5

china_s_final_offer

91019100	Electric pocket-watch & oth watches with precious mtl case	15	Year 5
91019900	Pocket-watches & other watches with precious metal case, nes	20	Year 5
91021100	Electric wrist-watches with mechanical display only	12,5	Year 10
91021200	Electric wrist-watches with opto-electronic display only	23	Year 5
91021900	Electric wrist-watches, nes	15	Year 5
91022100	Wrist-watches with automatic winding nes	11	Year 10
91022900	Wrist-watches, nes	15	Year 5
91029100	Electric pocket-watches & other watches, nes	15	Year 5
91029900	Pocket-watches & other watches, nes	20	Year 5
91031000	Electric clocks with watch movements	23	Year 5
91039000	Clocks with watch movements, nes excl clock of 91.04	20	Year 5
91040000	Instrument panel clocks/clocks of sim type for vehicle/aircraft	10	Year 2
91051100	Electric alarm clocks	23	Year 5
91051900	Alarm clocks, nes	20	Year 5
91052100	Electric wall clocks	23	Year 10
91052900	Wall clocks, nes	20	Year 5
91059110	Electric astronomical chronometer	3	Year 1
91059190	Other electric clocks	23	Year 5
91059900	Clocks, nes	16	Year 5
91061000	Time-registers; time-recorders	16	Year 5
91062000	Parking meters	16	Year 5
91069000	Time of day recording apparatus, nes	16	Year 10
91070000	Time switches with clock or watch movement/synchronous motor	12	Year 2
91081100	Electric atch movements, assembled, with mechanical display	16	Year 5
91081200	Electric watch movements, assembled, with opto-electronic display	16	Year 5
91081900	Electric watch movements, assembled, nes	16	Year 5
91082000	Watch movements, complete & assembled, with automatic winding, nes	16	Year 5
91089010	Watch movements, complete & assembled, measuring 33.8 mm or less, nes	16	Year 5
91089090	Watch movements, complete & assembled, nes	16	Year 5
91091100	Electric clock movements,complete & assembled, for alarm clocks	16	Year 5
91091900	Electric clock movements, complete & assembled,nes	16	Year 5
91099000	Clock movements, complete & assembled, nes	16	Year 5
91101100	Complete movements of watches, unassembled or partly assembled	16	Year 5
91101200	Incomplete movements of watches, assembled	16	Year 5
91101900	Rough movements of watches	16	Year 5
91109010	Complete movements of clocks, unassembled or partly assembled	16	Year 5

china_s_final_offer

91109090	Rough clock movements, unassembled or partly assembled	16	Year 5
91111000	Watch cases of precious metal or of metal clad with precious metal	14	Year 5
91112000	Watch cases of base metal	14	Year 5
91118000	Watch cases, nes	14	Year 5
91119000	Parts of watch cases	14	Year 5
91122000	Clock cases & similar cases of metal for other goods of this Chapter	14	Year 5
91129000	Parts of clock cases & similar cases for oth gds of Chapter	12	Year 5
91131000	Watch straps & parts of precious mtl or of mtl clad with prec mtl	20	Year 5
91132000	Watch straps & parts of base metal	14	Year 5
91139000	Watch straps/bands/bracelets and parts thereof	14	Year 5
91141000	Clock or watch springs, including hair-springs	14	Year 5
91142000	Clock or watch jewels	14	Year 5
91143000	Clock or watch dials	14	Year 5
91144000	Clock or watch plates & bridges	14	Year 5
91149000	Clock or watch parts, nes	14	Year 5
92011000	Upright pianos, including automatic	17,5	Year 5
92012000	Grand pianos, including automatic	17,5	Year 5
92019000	Harpsichords & other keyboard stringed instruments nes	17,5	Year 5
92021000	String musical instruments played with a bow	17,5	Year 5
92029000	String musical instruments nes	17,5	Year 5
92030000	Keyboard pipe organs & keyboard instrument with free metal reeds	20	Year 5
92041000	Accordions & similar instruments	21	Year 5
92042000	Mouth organs (harmonicas)	21	Year 5
92051000	Brass-wind instruments	17,5	Year 5
92059000	Wind musical instruments nes	17,5	Year 10
92060000	Percussion musical instruments	17,5	Year 2
92071000	Electric keyboard instruments other than accordions	30	Year 5
92079000	Electric musical instruments nes	30	Year 5
92081000	Musical boxes nes	22	Year 5
92089000	Musical instruments nes;mouth-blown sound signaling instruments nes	22	Year 5
92091000	Metronomes, tuning forks & pitch pipes	17,5	Year 5
92092000	Mechanisms for musical box	17,5	Year 5
92093000	Strings, musical instrument	17,5	Year 5
92099100	Parts & accessories for pianos	17,5	Year 5
92099200	Parts & accessories for musical instruments of heading No 92.02	17,5	Year 5
92099300	Parts & accessories for musical instruments of heading No 92.03	17,5	Year 5

china_s_final_offer

92099400	Parts & accessories for musical instruments of heading No 92.07	17,5	Year 5
92099900	Parts & accessories for musical instruments nes	17,5	Year 5
93011100	Artillery weapons, self-propelled	13	Year 5
93011900	Other artillery weapons, nes	13	Year 10
93012000	Rocket launchers;flame-throwers; grenade launchers; torpedo tubes	13	Year 5
93019000	Military weapons, nes, other than those of heading No 93.07	13	Year 10
93020000	Revolvers & pistols, other than those of heading No 93.03 or 93.04	13	Year 5
93031000	Muzzle-loading firearms	13	Year 5
93032000	Sporting/hunting/target-shooting shotguns, nes	13	Year 5
93033000	Sporting/hunting/target-shooting rifles, nes	13	Year 5
93039000	Firearms & sim devices by firing of an explosive charge nes	13	Year 5
93040000	Arms nes, excluding those of heading No 93.07	13	Year 5
93051000	Parts & accessories of revolvers or pistols	13	Year 5
93052100	Shotgun barrels of heading No 93.03	13	Year 5
93052900	Parts & accessories nes, of shotguns/rifles of heading No 93.03	13	Year 5
93059100	Parts & accessories of military weapons of heading No 93.01	13	Year 5
93059900	Parts & accessories nes of heading No 93.01 to 93.04	13	Year 5
93061000	Cartridges for riveting/sim tools/captive-bolt humane killers	13	Year 5
93062100	Shotgun cartridges	13	Year 5
93062900	Air gun pellets & parts of shotgun cartridges	13	Year 5
93063000	Cartridges nes & parts thereof	13	Year 5
93069000	Munitions of war & parts; oth ammunitns/projectiles & parts	13	Year 10
93070000	Swords,cutlasses,bayonets/sim arms & parts	13	Year 5
94011000	Seats for aircraft	0	Year 1
94012010	Seats for motor vehicles with outer surface of leather or composition leather	10	Year 2
94012090	Other seats for motor vehicles	10	Year 2
94013000	Swivel seats with variable height adjustment excl those of 94.02	0	Year 1
94014010	Seats convertbl into beds, excl garden seats/camping equipment with outer surface of leather	0	Year 1
94014090	Other seats convertbl into beds, excl garden seats/camping equipment	0	Year 1
94015000	Seats of cane, osier, bamboo or similar materials	0	Year 1
94016110	Seats with wooden frames, outer surface of leather or composition leather , upholstered nes	0	Year 1
94016190	Other seats with wooden frames,upholstered nes	0	Year 1
94016900	Seats with wooden frames, nes	0	Year 1
94017110	Seats with metal frames,with outer surface of leather or composition leather, upholstered, exc	0	Year 1
94017190	Other seats with metal frames, upholstered, excl those of 94.02	0	Year 1
94017900	Seats with metal frames, nes, other than those of 94.02	0	Year 1

china_s_final_offer

94018010	Seats of stone, other than those of heading No 94.02	0	Year 1
94018090	Seats nes, other than those of heading No 94.02	0	Year 1
94019011	Seat angle regulating devices for motor vehicle	18,6	Year 10
94019019	Parts of seats for motor vehicle, nes	0	Year 1
94019090	Parts of seats other than those of heading No 94.02	0	Year 1
94021010	Barbers' chairs & parts thereof	0	Year 1
94021090	Dentists' chairs or similar chairs & parts thereof	0	Year 1
94029000	Medical, surgical, dental or veterinary furniture & parts nes	0	Year 1
94031000	Office furniture, metal, nes	0	Year 1
94032000	Furniture, metal, nes	0	Year 1
94033000	Office furniture, wooden, nes	0	Year 1
94034000	Kitchen furniture, wooden, nes	0	Year 1
94035010	Bedroom furniture of padauk wood	0	Year 1
94035091	Bedroom furniture of lacquered wood	0	Year 1
94035099	Bedroom furniture, wooden, nes	0	Year 1
94036010	Other furniture of padauk wood	0	Year 1
94036091	Other furniture of lacquered wood	0	Year 1
94036099	Furniture, wooden, nes	0	Year 1
94037000	Furniture, plastic, nes	0	Year 1
94038010	Furniture of cane, osier, bamboo or similar materials	0	Year 1
94038091	Furniture of ostone, nes	0	Year 1
94038099	Furniture of other materials, nes	0	Year 1
94039000	Furniture parts nes	0	Year 1
94041000	Mattress supports	20	Year 10
94042100	Mattresses of cellular rubber or plastics	20	Year 5
94042900	Mattresses fitted with springs or stuffed with any material	20	Year 10
94043010	Sleeping bags, feather or down stuffed	20	Year 5
94043090	Sleeping bags, nes	20	Year 5
94049010	Articles of bedding/furnishing nes, feather or down stuffed	20	Year 10
94049020	Articles of bedding/furnishing nes, animal hair stuffed	20	Year 10
94049030	Articles of bedding/furnishing nes, silk wadding stuffed	20	Year 10
94049040	Articles of bedding/furnishing nes, man-made fibre stuffed	20	Year 10
94049090	Articles of bedding/furnishing nes, stuffed, nes	20	Year 10
94051000	Chandeliers & other electric ceiling or wall lighting fittings	10	Year 10
94052000	Electric table, desk, bedside or floor-standing lamps	20	Year 10
94053000	Lighting sets of a kind used for Christmas trees	16	Year 5

china_s_final_offer

94054010	Searchlights	17,5	Year 10
94054020	Spotlights	17,5	Year 10
94054090	Electric lamps & lighting fittings, nes	10	Year 10
94055000	Non-electrical lamps & lighting fittings	20	Year 5
94056000	Illuminated signs, illuminated name-plates & the like	20	Year 2
94059100	Lamps & lighting fittings parts of glass	20	Year 5
94059200	Lamps & lighting fittings parts of plastics	20	Year 5
94059900	Lamps & lighting fittings, parts of nes	20	Year 10
94060000	Prefabricated buildings	10	Year 10
95010000	Wheeled toys to be ridden by children & dolls' carriages	0	Year 1
95021000	Dolls, representing only human beings	0	Year 1
95029100	Doll's garments & accessories, footwear, headgear	0	Year 1
95029900	Parts & accessories nes, for dolls	0	Year 1
95031000	Electric trains and accessories thereof	0	Year 1
95032000	Reduced-size model assembly kits, excluding 9503.10	0	Year 1
95033000	Construction sets & constructional toys, nes	0	Year 1
95034100	Stuffed toys representing animals or non-human creatures	0	Year 1
95034900	Toys nes representing animals or non-human creatures	0	Year 1
95035000	Toy musical instruments & apparatus	0	Year 1
95036000	Puzzles	0	Year 1
95037000	Toys, put up in sets or outfits	0	Year 1
95038000	Toys & models, incorporating a motor	0	Year 1
95039000	Toys nes	0	Year 1
95041000	Video games of a kind used with a television receiver	0	Year 1
95042000	Articles & accessories for billiards	0	Year 1
95043010	Video games, coin or disc-operated	0	Year 1
95043090	Other games, coin or disc-operated, excl bowling alley equip	0	Year 1
95044000	Playing cards	0	Year 1
95049010	Video games, not coin or disc-operated	0	Year 1
95049021	Automatic bowling pin distributing machines	0	Year 1
95049022	Bowling balls	0	Year 1
95049023	Bowling pins	0	Year 1
95049029	Other automatic bowling alley equipments and appliances, nes	0	Year 1
95049030	Chess and other board games, inclu. Chinese/international chess	0	Year 1
95049040	Mahjong and similar table games	0	Year 1
95049090	Articles for funfair,table/parlorgames, nes	0	Year 1

china_s_final_offer

95051000	Articles for Christmas festivities	0	Year 1
95059000	Festive, carnival or other entertainment articles	0	Year 1
95061100	Snow-skis	14	Year 5
95061200	Snow-ski-fastenings (ski-bindings)	14	Year 5
95061900	Snow-ski equipment nes	14	Year 5
95062100	Sailboards	12	Year 5
95062900	Water-skis, surf-boards & other water-sport equipment	14	Year 5
95063100	Golf clubs, complete	14	Year 5
95063200	Golf balls	12	Year 5
95063900	Golf equipment nes	14	Year 5
95064010	Table-tennis balls	12	Year 10
95064090	Articles & equipment for table-tennis, excl balls	14	Year 10
95065100	Lawn-tennis rackets, whether or not strung	14	Year 5
95065900	Badminton or similar rackets, whether or not strung	14	Year 5
95066100	Lawn-tennis balls	12	Year 5
95066210	Basketballs, footballs and volleyballs	12	Year 10
95066290	Inflatable balls, nes	12	Year 10
95066900	Balls nes, excl balls for golf or table tennis	12	Year 5
95067010	Ice skates, including skating boots with skates attached	14	Year 5
95067020	Roller skates, including skating boots with skates attached	14	Year 5
95069110	Gymnasium or recovered equipment	12	Year 10
95069120	Skateboards	12	Year 10
95069190	General physica exercise/gymnastics/athletics articl/equipment	12	Year 10
95069900	Artcl/equip for sports/outdoor games nes;swim/paddlng pools	12	Year 10
95071000	Fishing rods	21	Year 5
95072000	Fish-hooks, whether or not snelled	21	Year 10
95073000	Fishing reels	21	Year 5
95079000	Fish articles nes,butterfly,decoy birds & sim hunt/shoot requisits	21	Year 5
95081000	Travelling circus/menageries	15	Year 5
95089000	Roundabout, swings, shooting galleries and other fairground amusements	15	Year 10
96011000	Worked ivory & articles of ivory	20	Year 5
96019000	Animal carving material (excl ivory), & articles thereof	20	Year 5
96020010	Pharmaceutical capsules	10,5	Year 5
96020090	Workd veg/mineral carving material/artcls, mould/carved articles	25	Year 5
96031000	Brooms/brushes of twigs or oth veg mat bound together	25	Year 5
96032100	Tooth brushes, including dental-plate brushes	25	Year 2

china_s_final_offer

96032900	Shaving/hair/nail/eyelash brushes & other toilet brushes	15	Year 10
96033010	Artists' brushes	25	Year 10
96033020	Writing brushes	20	Year 10
96033090	Cosmetics application brushes	25	Year 10
96034011	Paint or similar brushes of pigs'/hogs'/boars' bristles	20	Year 5
96034019	Paint or similar brushes nes	23	Year 5
96034020	Paint pads and rollers	23	Year 5
96035011	Metal wire brushes as parts of machines or appliances	14	Year 10
96035019	Metal wire brushes as parts of vehicles	14	Year 10
96035091	Brushes nes, as parts of machines & appliances	14	Year 10
96035099	Brushes nes, as parts of vehicles	14	Year 10
96039010	Feather dusters	21	Year 10
96039090	Hand-opertd mechnc floor sweepers; prepd broom knots; squeegees	15	Year 10
96040000	Hand sieves & hand riddles	21	Year 5
96050000	Travel sets for personal toilet, sewing or shoe/clothes cleaning	15	Year 5
96061000	Press-fasteners, snap-fasteners & press-studs & parts thereof	21	Year 5
96062100	Buttons of plastics, not covered with textile material	21	Year 5
96062200	Buttons of base metal, not covered with textile material	15	Year 5
96062900	Buttons, nes	15	Year 5
96063000	Button moulds & other parts of button; button blanks	15	Year 5
96071100	Slide fasteners fitted with chain scoops of base metal	21	Year 5
96071900	Slide fasteners, nes	21	Year 5
96072000	Parts of slide fasteners	21	Year 5
96081000	Ball point pens	15	Year 10
96082000	Felt tipped & other porous-tipped pens & markers	21	Year 2
96083100	Indian ink drawing pens	21	Year 5
96083910	Fountain pens	21	Year 5
96083990	Stylograph pens and other pens nes	21	Year 5
96084000	Propelling or sliding pencils	21	Year 5
96085000	Sets of articles from ≥ 2 of foregoing subheadings in 96.08	21	Year 5
96086000	Refills for ball point pens of ball point & ink-reservoir	21	Year 5
96089100	Pen nibs & nib points	12	Year 5
96089910	Pens, markers, etc, for use on machines or instruments	17,5	Year 5
96089920	Duplicating stylos; pen/pencil/similar bolders	21	Year 5
96089990	Parts nes, of the articles of heading 96.08	21	Year 5
96091010	Pencils	21	Year 10

china_s_final_offer

96091020	Crayons	21	Year 10
96092000	Pencil leads, black or coloured	21	Year 10
96099000	Pastels, drawing charcoals, writing/drawing/tailor's chalks	15	Year 10
96100000	Slates & boards,with writing or drawing surfaces	15	Year 5
96110000	Devices for printing or embossing labels, hand-operated	21	Year 10
96121000	Typewriter or similar ribbons, prepared for giving impressions	10,5	Year 2
96122000	Ink-pads, whether or not inked, with or without boxes	25	Year 5
96131000	Pocket lighters, gas-fuelled, non-refillable	25	Year 10
96132000	Pocket lighters, gas-fuelled, refillable	25	Year 5
96138000	Lighters, nes	25	Year 5
96139000	Parts of lighters, other than flints & wicks	25	Year 5
96142000	Smoking pipes & pipe bowls	25	Year 5
96149000	Cigar/cigarette holders & the parts; parts of smoking pipes	25	Year 5
96151100	Combs, hair-slides & the like of hard rubber or plastics	18	Year 10
96151900	Combs, hair-slides & the like of other materials	18	Year 5
96159000	Hairpins, curling pins, hair-curlers & the like, nes	18	Year 5
96161000	Scent & similar toilet sprays, mounts & heads therefor	18	Year 10
96162000	Powder-puffs & pads for cosmetics application	18	Year 5
96170010	Vacuum flasks, complete with cases	24	Year 5
96170090	Other vacuum vessels & the parts, excl glass inners	18	Year 5
96180000	Lay figures; animated displays for shop window dressing	21	Year 5
97011010	Original paintings, drawings & pastels, executed by hand	12	Year 10
97011020	Copies of paintings,drawings & pastels, executed by hand	14	Year 10
97019000	Collages & similar decorative plaques	14	Year 5
97020000	Original engravings, prints & lithographs	12	Year 5
97030000	Original sculptures & statuary, in any material	12	Year 5
97040010	Postage, used or not of curr or new issue	8	Year 1
97040090	Revenue stamps & like, used or not of curr or new issue	14	Year 5
97050000	Collectn of zoo/bot/mineral/hist/anatom/archaeo/palaeont/ethno etc	0	Year 1
97060000	Antiques of an age exceeding one hundred years	0	Year 1