



Ghana No.1 (2021)

# Interim Trade Partnership Agreement

between the United Kingdom of Great Britain and Northern Ireland, of the one part and  
the Republic of Ghana, of the other part

London, 2 March 2021

[The Agreement is not in force]

*Presented to Parliament  
by the Secretary of State for Foreign, Commonwealth and Development Affairs  
by Command of Her Majesty  
April 2021*



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**INTERIM TRADE PARTNERSHIP AGREEMENT BETWEEN THE UNITED  
KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND, OF THE ONE  
PART, AND THE REPUBLIC OF GHANA, OF THE OTHER PART**

THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND,  
of the one part, and

THE REPUBLIC OF GHANA,  
of the other part,

**PREAMBLE**

HAVING REGARD to the Stepping Stone Economic Partnership Agreement between Ghana, of the one part, and the European Community and its Member States, of the other part, signed in Brussels on 28 July 2016 (the “EU-Ghana Free Trade Agreement”);

RECOGNISING that the EU-Ghana Free Trade Agreement ceased to apply to the UK at the end of the transition period;<sup>1</sup>

RECOGNISING the need to establish an interim agreement in order to safeguard the economic and trade interests of the Parties;

CONSIDERING the importance, on the one part, of the links between the UK and Ghana and, on the other part, the common values they share;

CONSIDERING that the UK and Ghana wish to strengthen their close links and establish enduring relations based on partnership, development and solidarity;

MINDFUL of the need to promote the economic and social progress of Ghana in a way that takes account of the need for sustainable development;

REAFFIRMING their commitment to the respect of human rights, to democratic principles and to the rule of law, which constitute essential elements of this Agreement, and to good governance, which constitutes a fundamental element of it;

CONSIDERING their commitment to the principles and rules governing international trade, in particular those contained in the Agreement establishing the World Trade Organization (hereinafter referred to as the “Agreement establishing the WTO”);

CONSIDERING the need to strengthen integration between the West African States within the context of the Economic Community of West African States (ECOWAS);

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<sup>1</sup> The transition period is the period provided for in Article 126 of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community, signed in London and Brussels on 24 January 2020 (the “Withdrawal Agreement”).

CONSIDERING the need to strengthen integration amongst African States within the context of the African Continental Free Trade Area;

CONSIDERING the need to strengthen relations; between the UK and ECOWAS, on the one hand, and between the UK and African States, on the other hand;

RECALLING that the purpose of ECOWAS is to promote regional cooperation and integration with a view to the establishment of a West African economic union in order to raise the standard of living of the people, maintain and increase economic stability, strengthen relations between the Member States and contribute to the progress and development of the African continent;

HAVING REGARD to the Economic Partnership Agreement between the West African States, ECOWAS and the West African Economic and Monetary Union (UEMOA), of the one part, and the European Union and its Member States, of the other part (the “EU-West Africa free trade agreement”), signed by the UK in December 2014 while it was a Member State of the European Union, and also signed by Ghana in December 2014;

HAVING REGARD to the desire of Ghana and the UK to encourage and support the development of a free trade agreement at the regional level between ECOWAS and the UK which will supersede any bilateral trade agreement between the UK and Ghana;

CONSIDERING that the Sustainable Development Goals of the United Nations General Assembly, in particular the eradication of extreme poverty and hunger, as well as the development targets and principles agreed in the United Nations Conferences, provide for a clear vision and must underpin partnership between Ghana of the one part and the UK of the other part under this Agreement;

REAFFIRMING their commitment to support regional integration within West Africa and in particular to promote regional economic integration as an essential instrument for their integration into the world economy, by assisting them to face challenges related to globalisation and to achieve the economic and social development that they aim at;

TAKING ACCOUNT of the difference in the level of economic and social development between Ghana on the one part and the UK on the other part and the need to strengthen the process of economic development of Ghana;

UNDERLINING that this Agreement is based on the recognition of the difference of economic and social development levels between Ghana and the UK;

REAFFIRMING that this Agreement must be a development tool for promoting, in particular, sustainable development;

CONVINCED that this Agreement will continue the development of a more favourable environment for the relationship in the fields of economic governance, trade and investment and will open perspectives for growth and development.

HAVE AGREED AS FOLLOWS:

## PART I

### INTERIM TRADE PARTNERSHIP AGREEMENT FOR SUSTAINABLE DEVELOPMENT

#### ARTICLE 1

##### **Objectives**

1. The objectives of this Agreement are:
  - (a) to establish an economic and trade partnership which contributes to sustained economic growth that creates employment, the reduction and eventual eradication of poverty, elevated living standards, increased employment, a diversified economy and increases in real income and output in a way that is compatible with the needs of Ghana while taking account of the Parties' different levels of economic development;
  - (b) to establish the grounds for the negotiation of a free trade agreement which promotes regional integration, economic cooperation and good economic governance in West Africa and increases intra-regional trade and encourages the formation of a unified and efficient regional market in West Africa;
  - (c) to contribute to the harmonious and progressive integration of Ghana into the world economy, in accordance with its political choices, its priorities and its development strategies;
  - (d) to strengthen economic and trade relations between the Parties on a basis of solidarity and mutual interest in accordance with World Trade Organization (WTO) obligations, in a way that takes account of the significant difference in competitiveness between the two countries.

#### ARTICLE 2

##### **Principles**

1. This Agreement is based on the essential and fundamental elements as set out in Annex F.
2. The trade relations between the two countries shall be based on reciprocity and the difference in levels of development. Special and differential treatment shall apply to commitments between the two Parties. The Parties shall, in particular, ensure that account is taken of the vulnerability of the economy of Ghana and that the liberalisation process incorporates the principles of progressivity, flexibility and asymmetry in favour of Ghana.

3. While observing the trade commitments made under this Agreement, the Parties shall refrain from undermining the implementation of agricultural and food security, public health, education and any other economic and social policies adopted by Ghana under its sustainable development strategy.

4. For this Agreement to be successful, it is necessary to establish a demanding partnership based on the mutual responsibility of the Parties for its implementation. They therefore undertake to strive to ensure its viability.

5. The Parties reaffirm the commitment they made in the Doha Round to reduce and avoid measures likely to create distortions in trade and their support for ambitious results in this regard.

6. To ensure efficient implementation of this Agreement, the Parties shall set up joint institutions to establish a permanent management and monitoring/evaluation arrangement to make possible any adjustments that are necessary for achievement of the objectives of this Agreement.

## ARTICLE 3

### **Development cooperation in the framework of this Agreement**

The Parties commit themselves to cooperating in order to implement this Agreement and to help support Ghana in the achievement of this Agreement's objectives. This cooperation takes financial and non-financial forms.

## ARTICLE 4

### **Development finance cooperation in the framework of this Agreement**

1. Development cooperation for regional economic cooperation and integration shall be carried out so as to maximise the expected benefits of this Agreement.

2. UK financing pertaining to development cooperation between the Ghana and the UK supporting the implementation of this Agreement shall be carried out within the framework for development cooperation as set out in Annex F. In this context, supporting the implementation of this Agreement shall be among the priorities.

3. The UK undertakes to support, through its development policies and instruments, development cooperation activities for regional economic cooperation and integration and for the implementation of this Agreement, both at national and regional levels, in conformity with the complementarity and aid effectiveness principles.

4. The Parties shall cooperate to facilitate the participation of other donors willing to support the efforts of Ghana in achieving the objectives of this Agreement.

5. The Parties recognise the usefulness of regional financing mechanisms established by and for the regions in order to channel the financing at regional and national levels and to implement efficiently accompanying measures to the present Agreement. The UK will provide funding to support implementation of this Agreement with a view to ensuring a simple, efficient and quick implementation.

6. When implementing paragraphs 1 to 5, the Parties commit to cooperate in financial and non-financial ways including through multilateral and regional organisations in the areas defined in Articles 5, 6, 7 and 8.

## ARTICLE 5

### **Business climate**

1. The Parties agree that the business climate is an essential vector of economic development and, consequently, that the provisions of this Agreement aim at contributing to this common objective.

2. The Parties commit, in accordance with the provisions of Article 4, to constantly foster the improvement of the business climate.

## ARTICLE 6

### **Support to the implementation of rules**

The Parties agree that the implementation of the trade-related rules, for which cooperation areas are detailed in the various chapters of this Agreement, constitute an essential element for achieving the objectives of this Agreement. Cooperation in this field will be implemented in accordance with the provisions provided for in Article 4.

## ARTICLE 7

### **Reinforcing and upgrading of productive sectors**

1. In the context of the implementation of this Agreement, the Parties underline their willingness to promote the upgrading of the competitiveness of productive sectors concerned by this Agreement in Ghana.

2. The Parties agree to cooperate through the cooperation instruments as defined under Article 4 and to support:

- (a) the repositioning of the private sector vis-à-vis economic opportunities created by this Agreement;
- (b) the definition and the implementation of upgrading strategies;

- (c) the improvement of the environment of the private sector and the business climate as defined in Articles 5 and 6;
- (d) the promotion of a partnership between the private sectors of both Parties.

## ARTICLE 8

### **Cooperation with respect to financial adjustment**

1. The Parties recognise the challenges that the elimination or substantial reduction of customs duties provided for in this Agreement can pose for Ghana and they agree to establish dialogue and cooperation in this field.
2. In light of the tariff liberalisation schedule adopted by the Parties as part of this Agreement, the Parties agree to establish in-depth dialogue on fiscal adjustment reforms and measures in order to reduce the budget deficit and ultimately ensure a balanced budget for Ghana.
3. The Parties agree to cooperate, in the framework of the provisions of Article 4, notably through the facilitation of supporting measures in the following areas:
  - (a) contribution in significant proportions to the absorption of the net fiscal impact in full complementarity with fiscal reforms;
  - (b) support to fiscal reforms so as to accompany the dialogue in this area.

## ARTICLE 9

### **Cooperation in international fora**

The Parties shall endeavour to cooperate in all international fora where issues relevant to this partnership are discussed.

## ARTICLE 10

### **Regional integration**

1. The Parties recognise that promoting regional integration in West Africa is an essential part of their partnership and a powerful tool for achieving the objectives of this Agreement and agree to give it their strong support.

2. For the purposes referred to in paragraph 1 of this Article, the Parties agree to facilitate progress of customs reforms within West Africa, particularly within the context of the ECOWAS customs union.

## PART II

### TRADE POLICY AND QUESTIONS CONCERNING TRADE

#### CHAPTER 1

##### CUSTOMS DUTIES

###### ARTICLE 11

###### **Scope**

The provisions of this Chapter shall apply to trade in goods between the Parties.

###### ARTICLE 12

###### **Rules of origin**

For the purposes of this Article, the term “originating” applies to goods that comply with the rules of origin defined in Protocol No. 1 concerning the definition of the concept of “originating products” and the methods of administrative cooperation, set out in Annex A to this Agreement. It is the Parties’ understanding that this Agreement has the status of an Economic Partnership Agreement as the term is used in the protocols that lay down the rules of origin for the application of the provisions of the UK’s agreements with other members of the African, Caribbean and Pacific (ACP) Group of States.

###### ARTICLE 13

###### **Customs duties**

1. Customs duties are taken to refer to the deductions of charges of any kind, including any kind of surcharge or supplement imposed in connection with the import or export of goods; with the exception of:

- (a) taxes or other internal charges imposed in accordance with Article 35 of this Agreement;
- (b) anti-dumping, countervailing or safeguard measures applied in accordance with Chapter 2 of this Part of this Agreement;
- (c) fees or other charges imposed in accordance with Article 14 of this Agreement on fees and other charges.

2. For each product, the basic customs duty to which the successive reductions are to be applied shall be that specified in each Party's tariff liberalisation schedule, set out in Annex B and C.

## ARTICLE 14

### **Fees and other charges**

1. The Parties reaffirm their commitment to respect the provisions of Article VIII of the General Agreement on Trade and Tariffs 1994 (hereinafter referred to as "GATT 1994").

2. However, fees and other charges related to legal obligations existing at the signature of this Agreement, as referred to in Annex G, shall continue to apply until 14 December 2026. This period may be extended by decision of the Trade Partnership Agreement Committee (hereinafter referred to as the "TPA Committee") if this is necessary to respect these legal obligations.

3. The fees and other charges referred to in Article 13(1)(c) of this Agreement include charges corresponding to the real cost of services provided pursuant to the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 set out in Annex 1A of the Agreement establishing the WTO (hereinafter referred to as the "WTO Customs Valuation Agreement") and must not constitute indirect protection of national products or the taxation of imports or exports for fiscal purposes.

## ARTICLE 15

### **Status quo**

No new customs duties on imports shall be introduced on products covered by the liberalisation between the Parties, nor shall those currently applied be increased from the date of entry into force of this Agreement.

## ARTICLE 16

### **Elimination of customs duties on imports**

1. Products originating in Ghana shall be imported into the UK free of customs duties as defined in Article 13 of this Agreement, except in the case of the products indicated and under the conditions defined in Annex C to this Agreement.

2. The Parties, mindful of the fundamental importance to Ghana of Ghana's alignment in due course and subject to all appropriate arrangements to the commercial policy of the ECOWAS and taking note of the factual context of the tariff dismantling schedule agreed by the European Union under the EU-West Africa free trade agreement, and recalling the urgent need for the preservation of continuity of commercial effect for the time being with reference to the tariff liberalisation schedule under the EU-Ghana Free Trade Agreement as applicable immediately before that agreement ceased to apply to the UK, agree as follows in relation to Ghana's customs duty elimination obligations. During the application of this Agreement, Ghana shall progressively reduce and eliminate customs duties, as defined in Article 13 of this Agreement, applicable to products originating in the UK, subject to the following provisions:

- (a) During the application of this Agreement, Ghana shall apply customs duties applicable to products originating in the UK in accordance with the tariff liberalisation schedule in Annex B.
- (b) Without prejudice to Ghana's obligations pursuant to subparagraph (a), Ghana shall apply customs duties to products originating in the UK and imported into its territory that are no less favourable than those applicable to goods originating in the European Union under the EU-Ghana Free Trade Agreement immediately before that agreement ceased to apply to the UK so as to ensure that imports from the UK into its territory are treated no less favourably than products originating in the European Union.

## ARTICLE 17

### **Export duties and taxes**

- 1. No duties or taxes on exports or charges with equivalent effect shall be introduced which were not applicable immediately before the EU-Ghana Free Trade Agreement ceased to apply to the UK, nor shall those applied in trade between the Parties be applied in an increased amount compared to those applicable at the time immediately before the EU-Ghana Free Trade Agreement ceased to apply to the UK.
- 2. The export duties, taxes on exports or charges with equivalent effect shall be no greater than the same duties and taxes applied to like goods exported to any other countries that are not party to this Agreement.

3. In exceptional circumstances, if Ghana can justify specific needs for income, promotion for fledgling industry or environmental protection, it may, on a temporary basis and after consulting the UK, introduce export duties, taxes on exports or charges with equivalent effect on a limited number of additional goods or increase the impact of those that already exist.

4. The Parties agree to review the provisions of this Article in the framework of the TPA Committee not later than three years after the date of entry into force of this Agreement, taking full account of their impact on the development and diversification of the economy of Ghana.

## ARTICLE 18

### **Classification of goods**

The classification of goods covered by this Agreement shall be as set out in each Party's respective tariff nomenclature in conformity with the Harmonized Commodity Description and Coding System.

## ARTICLE 19

### **Most Favoured Nation (MFN) clause**

1. The Parties reaffirm their commitment with regard to the enabling clause.

2. The UK shall grant Ghana any more favourable tariff treatment that it grants to a third party if the UK becomes party to a free trade agreement with the third party in question after the signing of this Agreement.

3. With respect to the matters covered by this Chapter, Ghana shall accord to the UK any more favourable treatment applicable as a result of Ghana becoming party to a free trade agreement with any major trading partner after the signature of this Agreement.

4. If Ghana obtains from a major trading partner a substantially more favourable treatment than that offered by the UK, the Parties shall consult each other and decide together on the implementation of the provisions in paragraph 3.

5. The provisions of this Chapter shall not be so construed as to oblige the Parties to extend reciprocally any preferential treatment applicable as a result of one of them being party to a free trade agreement with third parties on the date of signature of this Agreement.

6. For the purposes of this Article, "free trade agreement" means an agreement substantially liberalising trade and providing for the absence or elimination of substantially all discrimination between or among parties thereto through the elimination of existing discriminatory measures and/or the prohibition of new or more discriminatory measures, either at the entry into force of that agreement or on the basis of a reasonable time frame.

7. For the purposes of this Article, “major trading partner” means any developed country, or any country accounting for a share of world merchandise exports above 1 percent in the year before the entry into force of the free trade agreement referred to in paragraph 3, or any group of countries acting individually, collectively or through a free trade agreement accounting collectively for a share of world merchandise exports above 1.5 percent in the year before the entry into force of the free trade agreement referred to in paragraph 3.

## ARTICLE 20

### **Special provisions on administrative cooperation**

1. The Parties agree that administrative cooperation is essential to the implementation and control of the preferential treatment granted in this Chapter and undertake to combat irregularities and fraud regarding customs and related fields.

2. Where one Party has made a finding, on the basis of objective information, of a failure to provide administrative cooperation and/or of irregularities or fraud, the Party may temporarily suspend the preferential treatment of the product(s) concerned in accordance with the provisions of this Article.

3. For the purposes of this Article, a lack of administrative cooperation shall include the following:

- (a) repeated failure to comply with the obligation to verify the originating status of the product(s) concerned;
- (b) repeated refusal to conduct a subsequent check of proof of origin and/or to communicate the results thereof, or undue delay in doing so;
- (c) repeated refusal to grant authorisation for a cooperation mission to check the authenticity of documents or the accuracy of information of relevance to the preferential treatment in question, or undue delay in granting such authorisation.

4. The application of a temporary suspension shall be subject to the following conditions:

- (a) a Party that has made a finding, on the basis of objective information, of a lack of administrative cooperation and/or irregularities or fraud must notify the TPA Committee without undue delay that it has obtained the proof and the established information, and must consult with the TPA Committee to find a solution acceptable to both Parties, drawing on all relevant information and objective evidence;
- (b) when the Parties have entered into consultation with the TPA Committee, as provided for above, and have been unable to agree on an acceptable solution in the three (3) months following notification, the Party concerned can temporarily suspend the preferential treatment granted to the product(s) concerned.

Temporary suspension must be reported without undue delay to the TPA Committee.

- (c) temporary suspensions under this Article shall be limited to what is necessary to protect the financial interests of the Party concerned. They shall not exceed a period of six (6) months, which may be renewed. Temporary suspensions shall be reported as soon as they have been adopted by the TPA Committee. They shall be subject to periodic consultations within the TPA Committee, in particular with a view to repealing them once the conditions for application no longer exist.
5. At the same time as the notification of the TPA Committee specified in paragraph 4(a) of this Article, the Party concerned shall publish a notice for importers in its Official Journal. This notice for importers shall indicate that, for the product concerned, and on the basis of established information, proof of a lack of administrative cooperation and/or of irregularities or of fraud has been obtained.

## ARTICLE 21

### **Management of administrative errors**

In case of error by the competent authorities in the management of preferential systems for exports, and in particular in the application of Protocol No. 1 concerning the definition of the concept of “originating products” and methods of administrative cooperation set out in Annex A to this Agreement, where this error leads to consequences in terms of import duties, the Party facing such consequences may request the TPA Committee to examine and adopt all appropriate measures with a view to resolving the situation.

## CHAPTER 2

### TRADE DEFENCE INSTRUMENTS

## ARTICLE 22

### **Objectives**

1. The objectives of this Chapter are to lay down the conditions in which the two Parties may take trade defence instruments while at the same time working on the development of trade in goods between them, by way of derogation from the provisions of Articles 15, 16 and 34 of this Agreement.
2. The Parties shall ensure that the measures taken under the provisions of this Chapter are no more than is necessary to prevent or rectify the situations described herein.

## ARTICLE 23

### **Anti-dumping and countervailing duties**

1. None of the provisions of this Agreement shall prevent the UK or Ghana from taking anti-dumping or countervailing measures under the relevant WTO Agreements, in particular the Agreement on Implementation of Article VI of the GATT 1994 and the Agreement on Subsidies and Countervailing Measures which figure in Annex 1A to the Agreement establishing the WTO.
2. For the purposes of applying this Article, origin shall be determined in accordance with the non-preferential rules of origin of the Parties.
3. The special situation of Ghana as a developing country shall be taken into account when the application of anti-dumping or countervailing measures is considered. Before imposing definitive anti-dumping or countervailing measures, the Parties shall consider the possibility of constructive solutions, such as those provided for in the relevant WTO Agreements. The investigating authorities, may, in particular, carry out appropriate consultations for this purpose.
4. The provisions of this Article shall be applicable to all investigations initiated after this Agreement enters into force.
5. The provisions of this Article shall not be subject to the dispute settlement provisions of this Agreement.

## ARTICLE 24

### **Multilateral safeguard measures**

1. Subject to the provisions of this Article, this Agreement shall not prevent either of the Parties from adopting exceptional measures for a limited period in accordance with Article XIX of the GATT 1994, the Agreement on Safeguards which figures in Annex 1A to the Agreement establishing the WTO (hereinafter the “WTO Agreement on Safeguards”), or Article 5 of the Agreement on Agriculture which figures in Annex 1A to the Agreement establishing the WTO (hereinafter the “WTO Agreement on Agriculture”).
2. For the purposes of applying this Article, origin shall be determined according to non-preferential rules of origin of the Parties.
3. Without prejudice to the provisions of paragraph 1 of this Article, and in the light of the overall development objectives of this Agreement and the small size of the economy of Ghana, the UK shall exclude imports from Ghana from any measures taken pursuant to Article XIX of the GATT of 1994, the WTO Agreement on Safeguards and Article 5 of the WTO Agreement on Agriculture.

4. The provisions of paragraph 3 of this Article shall apply until 14 December 2021. At the latest one hundred and twenty (120) days before that date, the TPA Committee shall re-examine the implementation of these provisions in light of the development needs of Ghana in order to determine whether their period of application should be extended.

5. The provisions of paragraphs 1 and 2 shall not be subject to the dispute settlement provisions of this Agreement.

## ARTICLE 25

### **Bilateral safeguard measures**

1. Subject to the provisions of this Article, either of the Parties may take safeguard measures for a limited period that derogate from the provisions of Articles 15 and 16 of this Agreement.

2. The safeguard measures referred to in paragraph 1 of this Article may be taken where a product originating in one Party is imported into the territory of the other Party in such increased quantities and under such conditions as to cause or threaten to cause:

- (a) serious injury to the domestic industry of like or directly competitive products in the territory of the importing Party;
- (b) disruptions in a sector of the economy, particularly where these disruptions produce major social problems or difficulties that could bring about serious deterioration in the economic situation of the importing Party; or
- (c) disruption in the markets of like or directly competitive agricultural products<sup>2</sup> or in the mechanisms regulating those markets.

3. The safeguard measures referred to in this Article shall not exceed what is strictly necessary to prevent or remedy serious injury or disruptions as defined in paragraphs 2 and 4(b) of this Article. These safeguard measures of the importing Party may consist only of one or more of the following:

- (a) the suspension of any further reduction in the customs duty on imports applicable for the product concerned, as provided for by this Agreement;
- (b) an increase in the customs duty on the product concerned up to a level that does not exceed the customs duty applied to other WTO Members; and
- (c) the introduction of tariff quotas on the product concerned.

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<sup>2</sup> For the purpose of this Article, agricultural products shall be those covered by Annex I of the WTO Agreement on Agriculture.

4. (a) Notwithstanding paragraphs 1 to 3 of this Article, when a product originating in the UK is imported in such increased quantities and under such conditions as to cause or threaten to cause one of the situations described in paragraphs 2(a), (b) and (c) of this Article in Ghana, it may take surveillance or safeguard measures, limited to its territory in accordance with the procedures defined in paragraphs 5 to 8 of this Article.
- (b) Ghana may take safeguard measures where a product originating in the UK is, as a result of the reduction of duties, being imported into its territory in such increased quantities and under such conditions as to cause or threaten to cause disturbances to an infant industry producing like or directly competitive products. Such provision is applicable until 14 December 2026. Measures must be taken in accordance with the provisions of paragraphs 5 to 8.

However, if agreed by both Parties, this period may be extended if, despite the industrial development potential and the efforts actually undertaken, this objective has not been achieved due to the world economic situation or serious troubles affecting Ghana.

5. (a) The safeguard measures referred to in this Article shall be maintained only for the period necessary to prevent or resolve serious injury or disruptions such as those described in paragraphs 2 and 4 of this Article;
- (b) The safeguard measures referred to in this Article shall be applied for a period not exceeding two (2) years. Where the circumstances warranting the imposition of safeguard measures continue to exist, such measures may be extended for a further period of two (2) years. Where Ghana applies a safeguard measure, such measure may however be applied for a period not exceeding four (4) years and, where the circumstances warranting imposition of safeguard measures continue to exist, extended for a further period of four (4) years;
- (c) The safeguard measures referred to in this Article that exceed one (1) year shall have a clear timetable for being phased out by the end of the set period, at the latest;
- (d) Except in exceptional circumstances subject to the approval of the TPA Committee, no safeguard measures referred to in this Article shall be applied to a product that has previously been subject to such a measure, for a period of at least one (1) year from the date of expiry of this measure.

6. For the implementation of the above paragraphs the following provisions shall apply:

- (a) When a Party considers that one of the circumstances referred to in paragraphs 2 or 4 of this Article exists, it shall immediately refer the matter to the TPA Committee;
- (b) The TPA Committee can make any recommendation necessary to remedy the circumstances that have arisen. Where the TPA Committee has not made recommendations to remedy the circumstances, or where a satisfactory solution

has not been found in the thirty (30) days following notification to this Committee, the importing Party may adopt appropriate measures to remedy the circumstances, in accordance with this Article;

- (c) Before taking one of the measures provided for in this Article or, in the cases referred to in paragraph 7 hereof, as soon as possible, Ghana shall communicate to the TPA Committee all information that can be used for a full examination of the situation with a view to finding an acceptable solution for both Parties;
- (d) When selecting safeguard measures, priority must be given to those that help to efficiently and rapidly solve the problem, while causing the least possible disruption to the smooth application of this Agreement;
- (e) All safeguard measures taken in accordance with this Article shall be reported immediately to the TPA Committee and shall be the subject of periodic consultations within that body, particularly with a view to establishing a timetable for their abolition as soon as circumstances permit.

7. Where exceptional circumstances require immediate action, the importing Party concerned, whether the UK or Ghana, as the case may be, may take the measures provided for in paragraphs 3 and 4 of this Article on a provisional basis, without meeting the requirements of paragraph 6 hereof. Such action may be taken for a maximum period of one hundred and eighty (180) days where the measures are taken by the UK and of two hundred (200) days when the measures are taken by Ghana. The duration of such provisional measures shall be counted as a part of the initial period or of any extension defined in paragraph 5 of this Article. In taking these provisional measures, the interests of all stakeholders must be taken into account. The importing Party concerned shall inform the other Party and immediately refer the matter to the TPA Committee for examination.

8. If an importing Party subjects imports of a product to an administrative procedure having as its purpose the rapid provision of information on the trend of trade flows liable to give rise to the problems referred to in this Article, it shall inform the TPA Committee of this without delay.

9. The WTO Agreements shall not be invoked to prevent a Party from adopting safeguard measures under the provisions of this Article.

## ARTICLE 26

### **Cooperation**

1. The Parties recognise the importance of cooperation with regard to trade defence instruments for ensuring fairness and transparency in the trade between them.

2. The Parties agree to cooperate, including by facilitating assistance measures, in the following areas in particular:

- (a) the development of regulations and institutions to ensure trade defence;
- (b) the development of capacity, in particular of the competent administrative authorities of Ghana, to improve the understanding and the use of the trade defence instruments provided for in this Agreement.

## CHAPTER 3

### TECHNICAL BARRIERS TO TRADE, SANITARY AND PHYTOSANITARY MEASURES

#### ARTICLE 27

##### **Objectives**

1. The objectives of this Chapter are to facilitate trade in goods between the Parties while increasing the capacity of the Parties to identify, prevent and eliminate unnecessary obstacles to trade as a result of technical regulations, standards and conformity assessment procedures applied by either Party while not affecting the capacity of the Parties to protect plants, animals and public health.

#### ARTICLE 28

##### **Scope and definitions**

1. The provisions of this Chapter shall apply to technical regulations, standards and conformity assessment procedures defined in the Agreement on Technical Barriers to Trade in Annex 1A to the Agreement establishing the WTO (hereinafter referred to as the “WTO TBT Agreement”) and to the sanitary and phytosanitary measures as defined in the Agreement on the Application of Sanitary and Phytosanitary Measures in Annex 1A to the Agreement establishing the WTO (hereinafter referred to as the “WTO SPS Agreement”) in so far as they affect trade between the Parties.

2. For the purposes of this Chapter and unless otherwise indicated, the definitions used in the WTO TBT Agreement and in the WTO SPS Agreement, the Codex Alimentarius, the International Plant Protection Convention (IPPC), and by the World Organisation for Animal Health (OIE) shall apply, including any reference to the products in this Chapter.

## ARTICLE 29

### **Competent authorities**

1. The authorities of the two Parties responsible for the implementation of the measures set out in this Chapter are referred to in Appendix II to Annex D to this Agreement.
2. In accordance with Article 32 of this Agreement, the Parties shall keep each other informed of any significant changes in the competent authorities shown in Appendix II to Annex D to this Agreement. The TPA Committee shall adopt any amendment necessary of Appendix II to Annex D to this Agreement.

## ARTICLE 30

### **Mutual obligations**

1. The Parties reaffirm their rights and obligations under the relevant WTO Agreements, in particular under the WTO SPS Agreement and the WTO TBT Agreement. The Parties also reaffirm their rights and obligations under the IPPC, the Codex Alimentarius and the OIE.
2. The Parties reaffirm their commitment to improving public health in their respective territories, in particular by strengthening their capacities to identify non-compliant products.
3. These commitments, rights and obligations shall underline the activity of the Parties in relation to this Chapter.

## ARTICLE 31

### **Determination of sanitary and phytosanitary areas**

In relation to importing conditions, the Parties may, on a case-by-case basis, propose and identify areas with an established sanitary and phytosanitary status, with reference to Article 6 of the WTO SPS Agreement.

## ARTICLE 32

### **Transparency of trade conditions and exchange of information**

1. The Parties shall mutually inform one another of any changes to their technical import requirements (including for live animals and plants).
2. If necessary, the Parties agree to inform each other in writing of the measures taken to prohibit the importing of goods with the aim of addressing a given problem concerning health

(public, animal or plant), safety or the environment as soon as possible, in accordance with the recommendations set out in the WTO SPS Agreement.

3. The Parties agree to exchange information with the aim of collaborating so that their products comply with the technical regulations and standards subject to which they may access each other's markets.

4. If necessary, the Parties shall also directly exchange information on other areas that the Parties agree to be of potential importance for their trade relations, including food safety issues, the sudden appearance of animal or plant diseases, scientific opinions and other noteworthy events relating to product safety. In particular, the Parties undertake to inform each other when applying the principle of sanitary and phytosanitary zoning as set out in Article 6 of the WTO SPS Agreement.

5. If necessary, the Parties agree to exchange information on the epidemiological surveillance of animal diseases. As regards phytosanitary protection, the Parties shall inform each other of the appearance of pests presenting a known and immediate danger for the other Party.

6. The Parties agree to cooperate with a view to alerting each other early when new regional rules might have an impact on mutual trade.

## ARTICLE 33

### **Cooperation**

1. The Parties recognise the importance of cooperating in the areas of technical regulations, standards, sanitary and phytosanitary measures and conformity assessment in order to achieve the objectives of this Chapter.

2. The Parties agree to cooperate, in accordance with the provisions of Article 4, in order to raise the quality and competitiveness of priority products for Ghana shown in Appendix I to Annex D to this Agreement and access to the market of the UK, including through facilitating support, notably financially, in the following areas in particular:

- (a) the establishment of an appropriate framework for the exchange of information and sharing of expertise between the Parties;
- (b) cooperation with international standardisation bodies, including facilitating participation by representatives of Ghana in the meetings of such bodies;
- (c) the adoption of technical standards and regulations, conformity assessment procedures and sanitary and phytosanitary measures that are harmonised at regional level on the basis of the relevant international standards;

- (d) the strengthening of the capacities of public and private operators, including information and training, with the aim of helping exporters to conform to UK rules and standards, and to participating in international organisations;
- (e) the development of national capacities to assess product compliance and to gain access to the market of the UK.

## CHAPTER 4

### OTHER NON-TARIFF BARRIERS

#### ARTICLE 34

##### **Prohibition of quantitative restrictions**

On the entry into force of this Agreement, all prohibitions or restrictions on imports or exports affecting trade between the two Parties shall be eliminated, with the exception of the customs duties and taxes and the fees and other charges referred to in Articles 13 and 14 of this Agreement, irrespective of whether they are implemented through quotas, import or export licensing or other measures. No new measures shall be introduced. The provisions of this Article are without prejudice to the provisions concerning trade defence instruments referred to in Chapter 2 of this Part of this Agreement.

#### ARTICLE 35

##### **National treatment of internal taxation and regulation**

1. Imported products originating in one Party shall not be subject, either directly or indirectly, to internal taxes or other internal charges of any kind in excess of those applied, directly or indirectly, to like domestic products of the other Party. The Parties shall refrain from applying any other form of taxation or other internal charges with the aim of providing protection for their national output.
2. Imported products originating in one Party shall benefit from treatment that is no less favourable than the treatment given to like domestic products of the other Party in respect of all laws, regulations and requirements affecting their sale, offering for sale, purchase, transportation, distribution or use on the national market. The provisions of this paragraph shall not prevent the application of differential internal transportation charges that are based exclusively on the economic operation of the means of transport and not on the origin of the product.

3. Neither Party shall establish or maintain any internal regulation relating to the mixture, processing or use of products in specified amounts or proportions that directly or indirectly requires any specified amount or proportion of any product that is the subject of the regulation to be supplied from domestic sources. Furthermore, each Party shall refrain from applying any other form of internal quantitative regulation with the aim of providing protection for its output.
4. The provisions of this Article shall not prevent the payment of subsidies intended exclusively for national producers, including payments to national producers derived from the proceeds of internal taxes or charges applied in compliance with the provisions of this Article and subsidies effected through governmental purchases of national products or for their benefit.
5. The provisions of this Article shall not apply to the laws, regulations, procedures or practices relating to public procurement.
6. The provisions of this Article shall be without prejudice to the provisions of this Agreement concerning trade defence instruments.

## CHAPTER 5

### FACILITATION OF TRADE, CUSTOMS COOPERATION AND MUTUAL ADMINISTRATIVE ASSISTANCE

#### ARTICLE 36

##### **Objectives**

1. The Parties recognise the importance of customs cooperation and of facilitating trade in the evolving context of world trade. The Parties agree to increase cooperation in this area with a view to ensuring that the relevant legislation and procedures, as well as the administrative capacity of the relevant administrative authorities, fulfil the objectives of effective control and promotion of the facilitation of trade, and contribute to development and regional integration.
2. The Parties recognise that legitimate public policy objectives, including those relating to security and fraud prevention, shall not be compromised in any way.
3. The Parties undertake to ensure the free movement of the goods covered by this Agreement within their respective territories.

## ARTICLE 37

### **Customs cooperation and mutual administrative assistance**

1. In order to ensure compliance with the provisions of this Chapter, and to respond effectively to the objectives set out in Article 36 of this Agreement, the Parties shall:
  - (a) exchange information concerning customs legislation and procedures;
  - (b) develop joint initiatives relating to import, export and transit procedures and initiatives to offer an efficient service to the business community;
  - (c) cooperate on the automation of customs procedures and other trade procedures and collaborate, where appropriate towards the establishment of common data exchange standards;
  - (d) adopt wherever possible common positions in relation to customs in international organisations such as the WTO, the World Customs Organisation (WCO), the United Nations and the United Nations Conference on Trade and Development (UNCTAD);
  - (e) cooperate on the planning and implementation of technical assistance, in particular in the area of customs reforms and to facilitating trade, in accordance with the provisions of this Agreement; and
  - (f) encourage cooperation between all the administrative authorities, organisations and other institutions concerned, both within one and the same country and between countries.
2. Notwithstanding paragraph 1 of this Article, the administrative authorities of the Parties shall provide mutual administrative assistance for customs matters, in accordance with the provisions of Protocol No. 2 on Mutual Administrative Assistance in Customs Matters set out in Annex E to this Agreement.

## ARTICLE 38

### **Customs legislation and procedures**

1. The Parties shall do everything in their power to ensure that their respective trade and customs laws, provisions and procedures are based on the international instruments and standards in force in customs and trade areas, including the essential elements of the International Convention on the Simplification and Harmonization of Customs Procedures, concluded at Kyoto on 18 May 1973, and revised in Brussels on 26 June 1999, the WCO Framework of Standards to Secure and Facilitate Global Trade, the WCO data model and the International Convention on the Harmonized Commodity Description and Coding System of 1983.

2. In order to improve working methods and ensure respect for the principles of non-discrimination, transparency, efficiency, integrity and accountability of operations, the Parties shall:

- (a) take the measures necessary to reduce, simplify and standardise the data and documents required by customs and other related bodies;
- (b) simplify customs requirements and formalities wherever possible, in respect of the rapid release and clearance of goods;
- (c) provide effective, prompt and non-discriminatory procedures enabling the right of appeal, against customs and other agency administrative actions, rulings and decisions affecting imports, exports or goods in transit. Procedures for appeal shall be easily accessible, including to small or medium enterprises and any costs shall be reasonable and commensurate with the costs in providing for appeals;
- (d) ensure the maintenance of ethical standards through the application of measures reflecting the principles of the relevant international conventions and instruments in this area, in particular the revised Arusha Declaration of 2003.

## ARTICLE 39

### **Facilitation of transit movements**

1. The Parties shall ensure the free transit of goods through their territory on the most suitable transit route. Any restrictions, controls or requirements in this regard must be justified by a legitimate public policy objective, and must be non-discriminatory, proportionate and applied in a uniform manner.

2. Without prejudice to legitimate customs checks, the Parties shall treat goods in transit from the territory of the other Party no less favourably than goods from the domestic market, exports, imports and their movement.

3. The Parties shall establish transit customs regimes to allow the movement of goods with no obligation to pay customs duties or other charges, subject to the provision of appropriate guarantees.

4. The Parties shall endeavour to promote and implement regional transit arrangements with the aim of reducing barriers to trade.

5. The Parties shall draw upon and use international standards and instruments relevant to transit.

6. The Parties shall ensure the cooperation and coordination of all the relevant authorities in their territories in order to facilitate transit traffic and promote cross-border cooperation.

## ARTICLE 40

### **Relations with the business community**

The Parties agree:

- (a) to ensure that all the legislation, procedures, fees and charges are made publicly available, as far as possible by electronic means, together with the justification for them;
- (b) to encourage cooperation between the operators and the relevant administrative authorities through the use of non-arbitrary, publicly accessible procedures, such as Memoranda of Understanding, based on those promulgated by the WCO;
- (c) to ensure that their respective customs and related regimes and the requirements and procedures associated with them continue to meet the needs of the business community, are in line with best practices and remain as unrestrictive as possible for trade;
- (d) on the need for consultation with trade representatives in due time and on a regular basis regarding legislative proposals and procedures relating to customs and trade issues. To this end, appropriate and regular mechanisms for consultation between the administrative authorities and the business community shall be established by each Party;
- (e) that a reasonable period of time must pass between the publication and the entry into force of any new or amended laws, procedures, fees or charges. The Parties shall publish administrative information concerning in particular agency requirements, entry procedures, working hours and operational procedures of the customs authorities in ports and at border posts, and also on information contact points.

## ARTICLE 41

### **Customs valuation**

Article VII of the GATT 1994 and the WTO Customs Valuation Agreement shall govern the application of the customs value to trade between the Parties. The Parties shall cooperate with a view to taking a common approach to issues relating to customs value.

## ARTICLE 42

### **Cooperation**

1. The Parties recognise the importance of cooperation on customs and trade facilitation for the implementation of this Agreement.

2. The Parties agree to cooperate, in accordance with the provisions of Article 4, including by facilitating support, notably in the following areas:

- (a) the development of appropriate, simplified legislative and regulatory provisions;
- (b) information and awareness-raising aimed at operators, including training for the staff concerned;
- (c) building up capacities, modernisation and connectivity between customs authorities and related services.

## ARTICLE 43

### **Continuation of negotiations in the field of customs and trade facilitation**

Within the negotiations of a free trade agreement between West Africa and the UK, the Parties agree to continue negotiations on this Chapter in order to complement it in a regional framework.

## ARTICLE 44

### **Special Committee on Customs and Trade Facilitation**

Within the TPA Committee, the Parties will set up a Special Committee on Customs and Trade Facilitation, comprising representatives of the Parties. This committee will report to the TPA Committee. It will discuss all customs issues meant to facilitate trade between the Parties and monitor the implementation and the application of this Chapter as well as the operation of rules of origin.

## CHAPTER 6

### AGRICULTURE, FISHERIES AND FOOD SECURITY

## ARTICLE 45

### **General provisions**

1. The Parties recognise that in Ghana, the agriculture, including livestock farming, and fisheries sectors account for a significant proportion of its Gross Domestic Product, play a key role in the fight against food insecurity and provide an income and employment for most of the working population.

2. The Parties recognise that securing the food security of the population and raising the means of subsistence in a rural environment are essential for reducing poverty and must be viewed in the wider context of sustainable development and the Sustainable Development Goals.

3. The Parties emphasise the importance of the agricultural sector in the economy and for food security in Ghana and, in particular, the sensitive nature of the sectors that depend on international markets. Each Party shall ensure transparency in its domestic support policies and measures. The Parties shall exchange information concerning any agricultural policy measure at the request of either of the Parties.

## ARTICLE 46

### **Food security**

When the implementation of this Agreement results or seems likely to result in difficulties for Ghana in obtaining or gaining access to the products necessary for ensuring food security, Ghana may take appropriate measures in line with the procedures described in Article 25 of this Agreement.

## PART III

### DISPUTE AVOIDANCE AND SETTLEMENT

#### CHAPTER 1

### OBJECTIVE AND SCOPE

## ARTICLE 47

### **Objective**

The objective of Part III of this Agreement is to avoid and settle any disputes that may arise between the Parties with a view to arriving, where possible, at a mutually agreed solution.

## **ARTICLE 48**

### **Scope**

Part III applies to any dispute regarding the interpretation or application of this Agreement, with the exception of Articles 3 to 9 and except where otherwise provided.

## **CHAPTER 2**

### **CONSULTATIONS AND MEDIATION**

## **ARTICLE 49**

### **Consultations**

1. The Parties shall endeavour to settle disputes covered by Article 48 of this Agreement by entering into consultations in good faith with the aim of reaching a mutually agreed solution.
2. Any Party wishing to enter into consultations shall do so by presenting a request in writing to the other Party with a copy to the TPA Committee, specifying the measure in question and the provisions of this Agreement with which, in its opinion, the measure fails to comply.
3. The consultations shall be held within forty (40) days of the date on which the request was submitted. They shall be considered closed within sixty (60) days of the date on which the request was submitted unless the Parties agree to continue consultations. All information exchanged during the consultations shall remain confidential.
4. In urgent situations, in particular those involving perishable or seasonal goods, the consultations shall be held within fifteen (15) days of the date on which the request was submitted, and shall be considered closed within thirty (30) days of the date on which the request was submitted.
5. If the consultations are not held within the time limits specified in paragraph 3 or paragraph 4 of this Article or if the consultations are closed without the Parties' reaching agreement on a mutually agreed solution, the applicant shall have the option of invoking the arbitration procedure provided for in this Agreement.

## ARTICLE 50

### **Mediation**

1. If the consultations do not lead to a mutually agreed solution, the Parties may, by agreement, resort to a mediator. Unless the Parties agree otherwise, the terms of reference of the mediation shall be as set out in the consultation request.
2. Unless the Parties agree on a choice of mediator within ten (10) days of the agreement to request mediation, the Chairperson of the TPA Committee or his/her delegate, on being requested to do so by either of the Parties, shall choose by lot a mediator from among the persons on the list referred to in Article 66 of this Agreement and who are not nationals of either Party. The selection shall be made within twenty (20) days of the agreement to request mediation, in the presence of a representative from each of the Parties.
3. The mediator shall convene a meeting of the Parties at the latest thirty (30) days after being appointed. The mediator shall receive the submissions of each Party no later than fifteen (15) days before the meeting and shall give an opinion no later than forty-five (45) days after having been selected.
4. The mediator's opinion may include one or more recommendations on how to resolve the dispute consistent with the provisions referred to in Article 48 of this Agreement. The mediator's opinion shall not be binding.
5. The Parties may agree to modify the time limits referred to in paragraph 3 of this Article. The mediator may also decide to modify these time limits at the request of either Party or on his/her own initiative, depending on the particular difficulties affecting the Party concerned or the complexity of the case.
6. The mediation procedures and in particular all information exchanged and positions taken by the Parties during these procedures shall remain confidential.

## CHAPTER 3

### DISPUTE SETTLEMENT PROCEDURES

#### Section I Arbitration procedure

### ARTICLE 51

#### **Initiation of the arbitration procedure**

1. Where the Parties do not succeed in settling their dispute after having recourse to the consultations provided for in Article 49 of this Agreement or after engaging in the mediation referred to in Article 50 hereof, the applicant may request the establishment of an arbitration panel.
2. A request for the establishment of an arbitration panel shall be sent in writing to the respondent and the TPA Committee. In its request, the applicant shall describe the specific situation or measure in question and set out the reasons why the situation or measure violates the provisions of this Agreement.

### ARTICLE 52

#### **Establishment of an arbitration panel**

1. The arbitration panel shall be composed of three arbitrators.
2. Within ten (10) days of the request for the establishment of an arbitration panel being submitted to the TPA Committee, the Parties shall consult one another in order to reach an agreement on the composition of the arbitration panel.
3. In the event that the Parties are unable to agree on the composition of the arbitration panel within the time frame laid down in paragraph 2 of this Article, either Party may request the Chairperson of the TPA Committee, or his/her delegate, to select all three members of the arbitration panel by lot from the list established under Article 66 of this Agreement, one from among the persons proposed by the applicant, one from among the persons proposed by the respondent and the third from among those selected by both Parties to chair the meetings. If the Parties have agreed on one or more of the members of the arbitration panel, the remaining member(s) shall be selected according to the procedure set out in this paragraph.
4. The Chairperson of the TPA Committee or his/her delegate shall select the arbitrators by lot within five (5) days of receiving the request referred to in paragraph 3 of this Article in the presence of a representative of each Party. The time and date of the selection shall be

communicated to the Parties. No failure by either of the Parties to send their representative following an invitation shall in any way affect the validity of the selection.

5. The date on which the arbitration panel is established shall be the date on which all three arbitrators have been selected.

6. The arrangements for responsibility for the arbitration fees are defined in the procedural rules.

## ARTICLE 53

### **Interim report by the arbitration panel**

The arbitration panel shall submit to the Parties an interim report containing both the descriptive sections and its findings and conclusions, generally within one hundred and twenty (120) days at the latest from the date on which the arbitration panel was established. In the fifteen (15) days following the presentation of the interim report by the arbitration panel, each Party shall have the option of submitting remarks in writing to the arbitration panel concerning specific aspects of the interim report.

## ARTICLE 54

### **Arbitration panel ruling**

1. The arbitration panel shall transmit its ruling to the Parties and the TPA Committee at the latest one hundred and fifty (150) days following the establishment of the arbitration panel. If it considers that this time limit cannot be complied with, the Chairperson of the arbitration panel shall inform the Parties and the TPA Committee thereof in writing, giving reasons for the delay and stating the date on which the arbitration panel plans to conclude its work. The arbitration panel ruling should under no circumstances be delivered any later than one hundred and eighty (180) days from the date on which the arbitration panel was established.

2. In urgent situations, including those involving perishable and seasonal goods, the arbitration panel shall endeavour to deliver its ruling within seventy-five (75) days of being established. Under no circumstance shall it take longer than ninety (90) days from the date of its establishment. The arbitration panel may deliver a preliminary ruling on whether the case is urgent within ten (10) days of being formed.

3. Each Party may ask an arbitration panel to recommend ways in which the respondent could achieve compliance.

Section II  
Achieving compliance

ARTICLE 55

**Compliance with the arbitration panel ruling**

Each Party shall take any measure necessary to comply with the arbitration panel ruling. The Parties shall endeavour to agree on a time limit for compliance with the ruling.

ARTICLE 56

**Reasonable period of time for compliance**

1. At the latest thirty (30) days after the Parties have been informed of the arbitration panel ruling, the respondent shall inform the applicant and the TPA Committee in writing of the time it will need to achieve compliance (“reasonable period of time”).
2. In the event of a disagreement between the Parties regarding what constitutes a reasonable period of time within which to comply with the arbitration panel ruling, the applicant shall, within twenty (20) days of the notification provided for in paragraph 1 of this Article, send a written request to the arbitration panel asking it to determine that reasonable period of time. Such a request shall be reported simultaneously to the other Party and the TPA Committee. The arbitration panel shall announce its decision to the Parties and to the TPA Committee within thirty (30) days of the request being submitted.
3. The arbitration panel shall, in determining the reasonable period of time, take into consideration the length of time that it would normally take the respondent to adopt comparable legislative or administrative measures to those identified by the respondent as being necessary to ensure compliance. The arbitration panel may also take account of constraints that might affect the adoption of the necessary measures by the respondent.
4. Where the arbitration panel or some of its members are unable to reconvene, the procedures set out in Article 52 of this Agreement shall be applied. The time limit for delivering a ruling shall be forty-five (45) days from the date on which the request referred to in paragraph 2 of this Article was submitted.
5. The reasonable period of time may be extended by mutual agreement between the Parties.

## ARTICLE 57

### **Review of measures taken to comply with the arbitration panel ruling**

1. The respondent shall notify the other Party and the TPA Committee before expiry of the reasonable period of time of any measures it has taken to comply with the arbitration panel ruling.
2. In the event of a disagreement between the Parties concerning the compatibility of the measures notified under paragraph 1 of this Article with the provisions of this Agreement, the applicant may make a written request for a ruling by the arbitration panel on the matter. The request shall indicate the specific measures in question and state why they are incompatible with the provisions of this Agreement. The arbitration panel shall communicate its ruling within ninety (90) days of the date on which the request was submitted. In urgent situations, including cases in which perishable and seasonal goods are in question, the arbitration panel shall deliver its ruling within forty-five (45) days of the request being submitted.
3. Where the arbitration panel or some of its members are unable to reconvene, the procedures set out in Article 52 of this Agreement shall be applied. The time limit for delivering a ruling shall be one hundred and five (105) days from the date on which the request referred to in paragraph 2 of this Article was submitted.

## ARTICLE 58

### **Temporary remedies in the event of non-compliance**

1. If the respondent fails to notify measures it has taken to comply with the arbitration panel ruling before expiry of the reasonable period of time, or if the arbitration panel rules that the measures notified under Article 57(1) of this Agreement are not compatible with its obligations under the provisions of Article 55 hereof, the respondent shall, if so requested by the applicant, submit to the applicant an offer for temporary compensation.
2. If the Parties do not agree on compensation within thirty (30) days of the expiry of the reasonable period of time or of the ruling by the arbitration panel referred to in Article 57 of this Agreement that the compliance measures that have been taken are not compatible with the provisions referred to in Article 55 hereof, the applicant shall be authorised, after having informed the other Party, to take appropriate measures. In taking such measures, the applicant shall endeavour to select measures that least affect the achievement of the objectives of this Agreement and take into consideration their impact on the economy of the respondent. If applicable, the appropriate measures should not affect the provision of development assistance to Ghana.
3. The UK shall show moderation in its requests for compensation or when adopting the appropriate measures in accordance with paragraphs 1 and 2 of this Article and shall take account of the status of Ghana as a developing country.

4. The appropriate measures or compensation shall be temporary and shall cease to be applied when the measure recognised as being incompatible has been withdrawn or amended in such a way as to make it comply with the provisions of Article 55 of this Agreement or when the Parties agree to terminate the dispute settlement procedure.

## ARTICLE 59

### **Examination of the compliance measures following the adoption of appropriate measures**

1. The respondent shall inform the other Party and the TPA Committee of the measures it has taken to comply with the ruling of the arbitration panel and request that the appropriate measures taken by the applicant shall cease to be applied.

2. If the Parties do not reach an agreement on the compatibility of the notified measures with the provisions of this Agreement within thirty (30) days of the notification being submitted, the applicant shall make a request in writing for the arbitration panel to rule on the matter. Such a request shall be reported simultaneously to the other Party and the TPA Committee. The ruling of the arbitration panel shall be delivered within forty-five (45) days of submission of the request and shall be reported to the Parties and the TPA Committee. If the arbitration panel rules that the measures taken by the Party against which the ruling was delivered are not in conformity with the relevant provisions of this Agreement, it shall consider whether it is appropriate for the applicant to continue to apply the measures taken. If the arbitration panel rules that the measures taken are in conformity with the relevant provisions of this Agreement, the application of the appropriate measures shall be terminated.

3. Where the arbitration panel or some of its members are unable to reconvene, the procedures set out in Article 52 of this Agreement shall be applied. The time limit for delivering a ruling shall be sixty (60) days from the date on which the request referred to in paragraph 2 of this Article was submitted.

## Section III Common provisions

## ARTICLE 60

### **Mutually agreed solution**

The Parties may reach a mutually agreed solution to a dispute at any time. They shall inform the TPA Committee of any such solution. The adoption of a mutually agreed solution shall terminate the procedure.

## **ARTICLE 61**

### **Procedural rules**

1. Dispute settlement procedures under Chapter 3 of this Part shall be governed by procedural rules which shall be adopted by the TPA Committee within three (3) months of it being set up.
2. Any meeting of the arbitration panel shall be open to the public in accordance with the procedural rules, unless otherwise decided by the arbitration panel on its own initiative or further to the request of the Parties.

## **ARTICLE 62**

### **General and technical information**

At the request of a Party or on its own initiative, the arbitration panel may obtain general and technical information from any source, including the Parties, if it deems this to be appropriate for the arbitration proceedings. The arbitration panel shall also be authorised to obtain the opinion of experts if it considers this appropriate. Interested parties are authorised to submit amicus curiae briefs to the arbitration panel in accordance with the procedural rules. Information obtained in this manner must be disclosed to each of the Parties and submitted to them for their comments.

## **ARTICLE 63**

### **Language of submissions**

1. The common working language of the Parties for procedures for the prevention and settlement of disputes shall be English.
2. The Parties shall make their written or oral submissions in English.

## **ARTICLE 64**

### **Rules of interpretation**

The arbitration panel shall interpret the provisions of this Agreement in accordance with the customary rules of interpretation of public international law, including those set out in the Vienna Convention on the Law of Treaties. The rulings of the arbitration panel shall neither add to nor diminish the rights and obligations set out in this Agreement.

## ARTICLE 65

### **Arbitration panel rulings**

1. The arbitration panel shall make its rulings by consensus. Where a ruling cannot be made by consensus, it shall be made by majority vote. However, in no case shall dissenting opinions of arbitrators be published.
2. The ruling shall set out the substantive findings, the applicability of the relevant provisions of this Agreement and the reasoning underpinning the findings and conclusions reached by the arbitration panel. The TPA Committee shall make the arbitration panel ruling known to the public, unless it decides otherwise.

## CHAPTER 4

### GENERAL PROVISIONS

## ARTICLE 66

### **List of arbitrators**

1. The TPA Committee shall establish a list of fifteen (15) individuals who are willing and able to serve as arbitrators within three (3) months at the latest of being set up. Each Party shall appoint one third of the arbitrators. The two Parties shall agree on the choice of the remaining third of arbitrators, who shall not be nationals of either Party and who shall act as chairperson to the arbitration panel. The TPA Committee shall ensure that the said list is always maintained at this level.
2. The arbitrators shall have specialised knowledge or experience of law and international trade. They shall be independent, serve in their individual capacities and not take instructions from any organisation or government, shall not be affiliated with the government of either Party, and shall comply with the Code of Conduct appended to the procedural rules.
3. The TPA Committee may establish an additional list of 15 individuals having a sectoral expertise in specific matters covered by this Agreement. When recourse is made to the selection procedure under Article 52(3), the Chairperson of the TPA Committee may use such a sectoral list upon agreement of both Parties.

## ARTICLE 67

### **Links with the WTO obligations**

1. The arbitration bodies set up under this Agreement shall not be authorised to rule on disputes relating to the rights and obligations of each Party pursuant to the WTO Agreements.
2. Recourse to the dispute settlement provisions of this Agreement shall be without prejudice to any action in connection with the WTO, including dispute settlement action. However, when a Party has initiated a dispute settlement procedure with regard to a given measure either under Article 51(1) of this Agreement or under the WTO Agreements, it may not initiate a dispute settlement procedure for the same measure in the other forum before concluding the first procedure. For the purposes of this paragraph, a Party shall be considered to have initiated a dispute settlement procedure under the WTO Agreements once it has requested the establishment of a panel pursuant to Article 6 of the Dispute Settlement Understanding set out in Annex 2 to the Agreement establishing the WTO.
3. Nothing in this Agreement shall preclude a Party from applying the suspension of obligations authorised by the WTO Dispute Settlement Body.

## ARTICLE 68

### **Time limits**

1. All the limitation periods laid down in this Part, including the times by which the arbitration panels must deliver their rulings, shall be counted in calendar days from the day following the act or fact to which it refers. If the last day is a non-working day, the time limit shall be deemed to fall on the next working day.
2. Any time limit provided for in this Part of this Agreement may be extended by mutual agreement between the Parties.

## ARTICLE 69

### **Modification of Part III**

The TPA Committee and each Party may both take the initiative to request an amendment of this Part. The amendment requests will be examined by the TPA Committee. The amendment will enter into force only after approval by both Parties.

## PART IV

### GENERAL EXCEPTIONS

#### ARTICLE 70

##### **General exception clause**

Subject to the requirement that such measures are not applied in a manner that would constitute a means of arbitrary or unjustifiable discrimination between the Parties where like conditions prevail, or a disguised restriction on trade in goods or services or on establishment, nothing in this Agreement shall be construed to prevent the adoption or application by either Party of measures:

- (a) necessary to protect public morals, order or security;
- (b) necessary to protect the life or health of humans, animals or plants;
- (c) necessary to secure compliance with laws or regulations that are not inconsistent with the provisions of this Agreement including those relating to:
  - (i) the prevention of deceptive and fraudulent practices or to deal with the effects of a default on contracts;
  - (ii) protection of the privacy of individuals in relation to the processing and dissemination of personal data and the protection of confidentiality of individual records and accounts;
  - (iii) security;
  - (iv) customs enforcement; or
  - (v) the protection of intellectual property rights;
- (d) relating to the import or export of gold or silver;
- (e) concerning the protection of national treasures of artistic, historic or archaeological value;
- (f) relating to the conservation of non-renewable natural resources if such measures imply restrictions on domestic production or consumption of goods, domestic supply or consumption of services or domestic investors;
- (g) relating to the products of prison labour;

- (h) are inconsistent with Article 35, provided that the difference in treatment is aimed at ensuring the effective or equitable imposition or collection of direct taxes in respect of economic activities, investors or service suppliers of the other Party.

## ARTICLE 71

### **Security exceptions**

1. Nothing in this Agreement shall be construed:
  - (a) as requiring either Party to furnish any information, the disclosure of which it considers contrary to its essential security interests;
  - (b) as preventing the Parties from taking any action deemed necessary for the protection of their essential security interests:
    - (i) relating to fissile or fissionable materials or the materials from which they are derived;
    - (ii) relating to economic activities carried out directly or indirectly for the purpose of supplying or provisioning a military establishment;
    - (iii) connected with the production of or trade in arms, munitions and war material;
    - (iv) relating to government procurement essential for national security or for national defence purposes;
    - (v) taken in time of war or other emergency in international relations;
  - (c) as preventing the Parties from taking any action in order to honour their obligations for the purpose of maintaining international peace and security.
2. The TPA Committee shall be informed to the fullest extent possible of measures taken under paragraph 1(b) and (c) of this Article and of their termination dates.

## ARTICLE 72

### **Taxation**

1. Nothing in this Agreement or in any arrangement adopted under this Agreement shall be construed to prevent the Parties from distinguishing, in the application of the relevant provisions of their fiscal legislation, between taxpayers who are not in the same situation, in particular with regard to their place of residence or with regard to the place where their capital is invested.

2. Nothing in this Agreement or in any arrangement adopted under this Agreement shall be construed to prevent the adoption or enforcement of any measure aimed at preventing the avoidance or evasion of taxes pursuant to the tax provisions of agreements intended to avoid double taxation or other tax arrangements or domestic fiscal legislation.
3. Nothing in this Agreement shall affect the rights and obligations of the Parties under any tax convention. In the event of any inconsistency between this Agreement and such a convention, the convention shall prevail to the extent of the inconsistency.
4. Nothing in this Agreement applies to any MFN obligation with respect to an advantage accorded by a Party pursuant to a tax convention.

## PART V

### INSTITUTIONAL PROVISIONS

#### ARTICLE 73

##### **TPA Committee**

1. For the purposes of implementing this Agreement, a TPA Committee is hereby established.
2. The Parties agree that the composition, organisation and operation of this TPA Committee will respect the principle of equality. The TPA Committee will determine its organisation and functioning rules.
3. Except as otherwise provided for in paragraph 4 of this Article, the TPA Committee is responsible for the administration in all fields covered by this Agreement and the achievement of all tasks mentioned in this Agreement.
4. The TPA Committee shall not be responsible for political dialogue, consultations held or measures taken (as referred to in Annex F) relating to the essential and fundamental elements of this Agreement.
5. The TPA Committee meetings may be open to third parties. The ECOWAS Commission may be invited to the TPA Committee meetings, according to its internal procedures.
6. Any decisions adopted by the EPA Committee established by the EU-Ghana Free Trade Agreement before that Agreement ceased to apply to the UK shall, to the extent those decisions relate to the Parties to this Agreement and unless the Parties agree otherwise, be

deemed to have been adopted, *mutatis mutandis*, by the TPA Committee which the Parties establish under paragraph 1 of this Article.

In this Article, a reference to decisions adopted by the “EPA Committee established by the EU-Ghana Free Trade Agreement” shall be understood as also including decisions adopted by any special committees or bodies established by that committee.

7. Nothing in paragraph 6 prevents the TPA Committee established by this Agreement from making decisions which are different to, modify, revoke or supersede the decisions deemed to have been adopted under that paragraph.

## PART VI

### FINAL PROVISIONS

#### ARTICLE 74

##### **Definition of the Parties and fulfilment of obligations**

1. The Parties to this Agreement are the United Kingdom of Great Britain and Northern Ireland, referred to herein as ‘United Kingdom’ or the ‘UK’, and the Republic of Ghana, referred to herein as ‘Ghana’.

2. For the purposes of this Agreement, the term ‘Party’ shall refer to Ghana or to the UK as the case may be. The term ‘Parties’ shall refer to Ghana and the UK.

3. The Parties shall take any general or specific measures necessary for them to fulfil their obligations and shall ensure that they comply with the objectives laid down in this Agreement.

#### ARTICLE 75

##### **Contact points and exchange of information**

1. In order to facilitate communication and ensure the effective implementation of this Agreement, the Parties shall each designate a contact point within the TPA Committee upon this Agreement’s entry into force. The designation of contact points shall be without prejudice to the specific designation of competent authorities under specific provisions of this Agreement.

2. At the request of either Party, the contact point of the other Party shall indicate the office or official responsible for any matter pertaining to the implementation of this Agreement and provide the support necessary to facilitate communication with the requesting Party.

3. At the request of either Party, and to the extent legally possible, each Party through its contact point shall provide information and reply promptly to any question from the other Party relating to an actual or proposed measure that might affect trade between the Parties.

## ARTICLE 76

### **Transparency**

1. The Parties shall ensure that any laws, regulations, procedures and administrative rulings of general application as well as any international commitments relating to any trade matter covered by this Agreement are promptly published or made publicly available.
2. Without prejudice to specific transparency provisions in this Agreement, the information referred to under this Article shall be considered to have been provided when the information has been communicated by appropriate notification to the WTO or when the information has been distributed on the official, public and fee-free website of the Party concerned.

## ARTICLE 77

### **Confidentiality**

Nothing in this Agreement shall require either Party to provide confidential information, the disclosure of which would impede law enforcement or otherwise be contrary to the public interest or that would prejudice legitimate commercial interests of particular enterprises, public or private, except where its disclosure is necessary in connection with a dispute settlement proceeding under Part III of this Agreement. Where such disclosure is considered necessary by a panel established under Article 52 hereof, the panel shall ensure that confidentiality is fully protected.

## ARTICLE 78

### **Relationships with other agreements**

The Parties agree that nothing in this Agreement requires them to act in a manner inconsistent with their obligations in connection with the WTO.

## ARTICLE 79

### **Further negotiation on services, investment and trade related rules**

1. The Parties will cooperate to facilitate all the necessary measures leading to the conclusion as soon as possible of a free trade agreement between West Africa and the UK in the following:

- (a) trade in services;
- (b) electronic commerce;
- (c) investments;
- (d) competition;
- (e) intellectual property.

2. The Parties will take all necessary measures to endeavour to conclude a free trade agreement between West Africa and the UK.

3. On these issues, as well as on any other issues the Parties may agree on, the Parties support the negotiations of the free trade agreement. They welcome a two-step approach starting first with formulating and implementing regional policies and building regional capacity, and in a second step, deepening the UK-West Africa trade provisions mutually agreed on concerning these issues.

4. This Article does not prejudge the position of the regional organisations on the above issues.

## ARTICLE 80

### **Modalities for the continuation of negotiations**

1. The Parties will continue negotiations according to the provisions of this Agreement.

2. When negotiations are complete, the resulting draft amendments shall be submitted for approval to the relevant domestic authorities.

## ARTICLE 81

### **Dialogue on finance issues**

The Parties agree to foster dialogue, transparency and to share best practices in the area of tax policy and administration.

## ARTICLE 82

### **Collaboration in the fight against illegal financial activities**

The UK and Ghana are committed to prevent and fight against illegal, fraudulent and corrupt activities, money laundering and terrorist financing and shall take the necessary legislative and administrative measures to comply with international standards, including those laid down in the United Nations Convention against Corruption, the United Nations Convention against Transnational Organized Crime and its Protocols, the United Nations Convention for the Suppression of the Financing of Terrorism and the Financial Action Task Force Recommendations. The UK and Ghana agree to exchange information and cooperate in these areas.

## ARTICLE 83

### **Ratification and entry into force**

1. This Agreement shall be ratified or approved by each Party in accordance with their respective constitutional rules and procedures.
2. Each of the Parties shall notify the other in writing, through diplomatic channels, of the completion of the procedures required by its law for the entry into force, or provisional application, of this Agreement.
3. This Agreement shall enter into force on the first day of the first month, or on such other date as the Parties may otherwise agree, following the date on which Ghana and the UK have notified each other of the completion of the procedures for this purpose.
4. Pending the entry into force of this Agreement, Ghana and the UK may agree to provisionally apply the Agreement, in whole or in part. Such provisional application shall take effect from the date of the later notification by which the Parties notify each other that they have completed their respective legal requirements and procedures for provisional application.
5. A Party may terminate the provisional application of this Agreement by giving written notice to the other Party. Such termination shall take effect on the first day of the first month following notification.
6. If, pending the entry into force of this Agreement, the Parties decide to apply it provisionally, all references to the date of entry into force shall be deemed to refer to the date such provisional application takes effect.
7. Notwithstanding paragraph 4 of this Article, Ghana and the UK may take measures to apply this Agreement, in whole or in part, before provisional application, to the extent feasible.

8. This Agreement shall be superseded by a free trade agreement concluded at the regional level between West Africa and the U K from the date of entry into force of that agreement. In this case, the Parties will endeavour to ensure that the free trade agreement at a regional level preserves most of the benefits obtained by Ghana through this Agreement.

## ARTICLE 84

### **Termination**

1. Either Party may give written notice to the other of its intention to terminate the Agreement.
2. Termination shall take effect six (6) months after notification to the other Party.

## ARTICLE 85

### **Territorial application**

1. This Agreement shall apply:
  - (a) on the one hand, to the territory of the United Kingdom of Great Britain and Northern Ireland and the following territories for whose international relations the UK is responsible, to the extent that and under the conditions which the EU-Ghana Free Trade Agreement applied immediately before it ceased to apply to the UK:
    - i. Gibraltar; and
    - ii. the Channel Islands and the Isle of Man;
  - (b) on the other hand, to Ghana.
2. References in this Agreement to “territory” shall be understood in this sense, unless explicitly stated otherwise.

## ARTICLE 86

### **Authentic texts**

This Agreement is drawn up in English.

## **ARTICLE 87**

### **Annexes**

The Annexes and Protocols shall form an integral part of this Agreement.

In witness whereof the undersigned, duly authorised thereto by their respective Governments, have signed this Agreement.

Done in Duplicate at London this second day of March 2021 in the English language.

**For the United Kingdom  
of Great Britain and Northern Ireland:**

**ELIZABETH TRUSS**

**For the Republic of Ghana:**

**PEPRAH AMPRATWUM**

## LIST OF ANNEXES

- Annex A: Protocol No. 1 concerning the definition of the concept of “originating products” and on methods of administrative cooperation
- Annex B: Customs duties on products originating in the United Kingdom
- Annex C: Customs duties on products originating in Ghana
- Annex D: Appendices to Chapter 3 of Part II of this Agreement concerning technical barriers to trade, and sanitary and phytosanitary measures
- Annex E: Protocol No. 2 on mutual administrative assistance in customs matters
- Annex F: Joint Statement of the Parties relating to the Objectives and Essential and Fundamental Elements of this Agreement
- Annex G: List of fees and other charges of Ghana referred to in Article 14(2)

## **ANNEX A**

### **PROTOCOL NO. 1 CONCERNING THE DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS" AND THE METHODS OF ADMINISTRATIVE COOPERATION**

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Introductory notes to the list in Annex II to the Protocol

### **ANNEX II to Protocol No. 1:**

List of working or processing required to be carried out on non-originating materials in order for the product manufactured to obtain originating status

### **ANNEX II-A to Protocol No. 1:**

Derogations from the list of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status

ANNEX III to Protocol No. 1: Form for movement certificate for EUR.1 goods

ANNEX IV to Protocol No. 1: Origin declaration

ANNEX V-A to Protocol No. 1: Supplier's declaration for products having preferential origin status

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ANNEX VI to Protocol No. 1: Information certificate

ANNEX VII to Protocol No. 1: Form for application for a derogation

ANNEX VIII to Protocol No. 1: Overseas Countries and Territories

JOINT DECLARATION concerning the Principality of Andorra

JOINT DECLARATION concerning the Republic of San Marino

## **Definitions**

For the purpose of this Protocol:

- (a) "manufacture" means any kind of working or processing including assembly or specific operations;
- (b) "material" means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (c) "product" means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (d) "goods" means both materials and products;
- (e) "customs value" means the value as determined in accordance with the WTO Customs Valuation Agreement;
- (f) "ex-works price" means the price paid for the product ex works to the manufacturer in the UK or Ghana in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes paid which are, or may be, repaid when the product obtained is exported;
- (g) "value of materials" means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the UK or Ghana;
- (h) "value of originating materials" means the value of such materials as defined in (g) applied *mutatis mutandis*;
- (i) "added value" means the ex-works price minus the customs value of third country materials imported into the UK, the ACP States having a preferential trading arrangement with the UK, or the OCTs; if the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in the UK or Ghana is taken into account;
- (j) "chapters" and "headings" mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System (hereinafter referred to as "the Harmonized System" or "HS");
- (k) "classified" refers to the classification of a product or material under a particular heading;
- (l) "consignment" means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
- (m) "territories" means territories, including territorial waters;
- (n) "OCTs" means the overseas countries and territories as defined in Annex VIII to this Protocol;
- (o) "Committee" means the Special Committee on Customs and Trade Facilitation as referred to in Article 44 of this Agreement.

## TITLE II

### **DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"**

#### *Article 2*

##### **General conditions**

1. For the purposes of this Agreement the following products shall be considered as originating in the UK:
  - (a) products wholly obtained in the UK within the meaning of Article 3 of this Protocol;

(b) products obtained in the UK incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the UK within the meaning of Article 4 of this Protocol.

2. For the purposes of this Agreement the following products shall be considered as originating in Ghana:

(a) products wholly obtained in Ghana within the meaning of Article 3 of this Protocol;

(b) products obtained in Ghana incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in Ghana within the meaning of Article 4 of this Protocol.

### *Article 3*

#### **Wholly obtained products**

1. The following shall be considered as wholly obtained in Ghana or the UK:

(a) live animals born and raised there;

(b) mineral products extracted from its soil or from its seabed or ocean floor;

(c) vegetable products harvested there;

(d) products from live animals raised there;

(e) (i) products obtained by hunting or fishing conducted there;

(ii) products of aquaculture, including mariculture, where the animals are raised there from eggs, spawning, larvae or fry;

(f) products of sea fishing and other products taken from the sea outside the territorial waters of the UK or of Ghana by their vessels;

(g) products made aboard their factory ships exclusively from products referred to in point (f);

(h) used articles fit only for the recovery of raw materials;

(i) waste and scrap resulting from manufacturing operations conducted there;

(j) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;

(k) goods produced exclusively from the products specified in points (a) to (j).

2. The terms "their vessels" and "their factory ships" in points (f) and (g) of paragraph 1 of this Article shall apply only to vessels and factory ships:

(a) which are registered or recorded in the UK or Ghana; and

(b) which fly the flag of the UK or Ghana; and

(c) which meet one of the following conditions:

(i) they are at least 50 % owned by nationals of the UK, a Member State of the European Union and/or of Ghana; or

(ii) they are owned by companies:

— which have their head office and their main place of business in one of the UK, a Member State of the European Union or in Ghana, and

— which are at least 50 % owned by one or more of the UK, one or more Member States of the European Union and/or Ghana or by public entities or nationals of one or more of these States.

3. Notwithstanding the provisions of paragraph 2 of this Article, upon request of Ghana, vessels chartered or leased by Ghana shall be treated as "their vessels" to undertake fisheries activities in its exclusive economic zone provided that an offer has been made beforehand to the economic operators of the UK and that the implementing arrangements established beforehand by the Committee are adhered to. The Committee shall ensure that the conditions laid down in this paragraph are respected.

4. The conditions referred to in paragraph 2 of this Article may be met in Ghana and the States that come under different agreements with which cumulation is applicable. In these cases, the products shall be considered to originate from the Flag State.

#### *Article 4*

#### **Sufficiently worked or processed products**

1. For the purposes of Article 2 of this Protocol, products which are not wholly obtained are considered to be sufficiently worked or processed when the conditions set out in the list in Annex II to this Protocol are fulfilled.

2. For the purposes of Article 2 of this Protocol and notwithstanding paragraph 1 of this Article, the products which are listed in Annex II-A to this Protocol can be considered to be sufficiently worked or processed when the conditions set out in that Annex are fulfilled. Without prejudice to the provisions of Article 41(2) of this Protocol, Annex II-A to this Protocol shall apply only to exports from Ghana and for a period of five (5) years from the date of entry into force of Protocol No. 1 concerning the definition of the concept of 'originating products' and the methods of administrative cooperation to the EU-Ghana Free Trade Agreement.

3. The conditions referred to in paragraphs 1 and 2 of this Article indicate, for all products covered by this Agreement, the working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials. It follows that if a product which has acquired originating status by fulfilling the conditions set out in one of the lists is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.

4. Notwithstanding paragraphs 1 and 2 of this Article, non-originating materials which, in accordance with the conditions set out in Annex II and Annex II-A to this Protocol should not be used in the manufacture of a given product may nevertheless be used, provided that:

- (a) their total value does not exceed 15 % of the ex-works price of the product;
- (b) none of the percentages given in the list for the maximum value of non-originating materials are exceeded through the application of this paragraph.

5. The provisions of paragraph 4 of this Article shall not apply to products of Chapters 50 to 63 of the Harmonized System.

6. Paragraphs 1 to 5 of this Article shall apply subject to the provisions of Article 5 of this Protocol.

#### *Article 5*

#### **Insufficient working or processing operations**

1. The following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 4 of this Protocol are satisfied:

- (a) preserving operations to ensure that the products remain in good condition during transport and storage;
- (b) simple operations consisting of the removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, cleaning, painting, polishing, cutting up;

- (c) removal of oxide, oil, paint or other coverings;
- (d) (i) changes of packaging and breaking up and assembly of packages;
  - (ii) simple placing in bottles, flasks, cans, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packaging operations;
- (e) affixing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (f) simple mixing of products, whether or not of different kinds; mixing of sugar with any material;
- (g) simple assembly of parts to constitute a complete product;
- (h) simple disassembly of products into parts;
- (i) ironing or pressing of textiles;
- (j) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
- (k) operations to colour or flavour sugar or form sugar lumps; partial or total milling of crystal sugar;
- (l) peeling, stoning and shelling, of fruits, nuts and vegetables;
- (m) sharpening, simple grinding or simple cutting;
- (n) a combination of two or more operations specified in subparagraphs (a) to (m);
- (o) slaughter of animals.

2. All operations carried out either in the UK or in Ghana on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1 of this Article.

## *Article 6*

### **Working or processing of materials whose import into the UK is free of duty**

1. Without prejudice to the provisions of Article 2 of this Protocol, non-originating materials which at importation into the UK are free of customs duties by means of application of conventional rates of the MFN tariff in accordance with the UK's tariff schedule shall be considered as materials originating in Ghana when incorporated into a product obtained there, provided that they have undergone working or processing there which goes beyond the operations referred to in Article 5(1) of this Protocol.

2. Movement certificates EUR.1 (in Box 7) or origin declarations issued by application of paragraph 1 of this Article shall bear the following entry:

— “Application of Article 6(1) of Protocol No. 1 to the Ghana-UK TPA”.

3. The UK shall notify yearly to the Committee the list of materials to which the provisions of this Article shall apply. Upon notification, the list shall be published by the UK and by Ghana in accordance with their own procedures.

4. The cumulation provided for in this Article shall not apply to materials which at importation into the UK are subject to antidumping or countervailing duties when originating from a country which is subject to these antidumping or countervailing duties.

## *Article 7*

### **Cumulation of origin**

1. Without prejudice to the provisions of Article 2 of this Protocol, materials originating in: (a) one of the Parties, (b) the European Union, (c) another West African country<sup>1</sup> enjoying duty-free quota-free access to the

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<sup>1</sup> The other West African countries are: Benin, Burkina Faso, Cape Verde, Gambia, Côte d'Ivoire, Guinea, Guinea-Bissau, Liberia, Mali, Mauritania, Niger, Nigeria, Senegal, Sierra Leone and Togo.

market of the UK, (d) other ACP States having a preferential trade arrangement with the UK<sup>2</sup>, or (e) the OCTs, shall be considered as originating in the other Party when incorporated into a product obtained there, when the working or processing carried out in that Party goes beyond the operations referred to in Article 5(1) of this Protocol.

Where the working or processing carried out in the Party concerned does not go beyond the operations referred to in Article 5(1) of this Protocol, the product obtained shall be considered as originating in that Party only where the value added there is greater than the value of the materials used originating in any of the other countries or territories. If this is not so, the product obtained shall be considered as originating in the country or territory which accounts for the highest value of originating materials used in the manufacture of the final product.

The origin of materials originating in other ACP States having a preferential trade arrangement with the UK and in the OCTs shall be determined in accordance with the rules of origin applicable under the preferential arrangements between the UK and those countries, and in accordance with Article 27 of this Protocol.

2. Without prejudice to the provisions of Article 2 of this Protocol, working and processing carried out in one of the Parties, in the European Union, in other ACP States having a preferential trade arrangement with the UK or in the OCTs shall be considered as having been carried out in the other Party, when the materials undergo subsequent working or processing going beyond that referred to in Article 5(1) of this Protocol.

Where the working or processing carried out in one of the Parties does not go beyond the operations referred to in Article 5(1) of this Protocol, the product obtained shall be considered as originating in that Party only where the value added there is greater than the value of the materials used in any one of these countries or territories. If this is not so, the product obtained shall be considered as originating in the country or territory which accounts for the highest value of materials used in the manufacture of the final product.

The origin of the final product shall be determined according to the rules of origin of this Protocol and in accordance with Article 27 hereof.

3. The cumulation provided for in paragraphs 1 and 2 of this Article may be applied with respect to: (a) other West African countries enjoying duty-free quota-free access to the UK; (b) ACP States having a preferential trading arrangement with the UK; and (c) the OCTs only if:

- (a) all the countries or territories involved in the acquisition of the originating status and the Party of destination have entered into an arrangement or agreement on administrative cooperation which ensures correct implementation of this Article and includes a reference to the use of appropriate proofs of origin;
- (b) Ghana and the UK provide each other with the details of the administrative cooperation arrangements or agreements with the other countries or territories referred to in this Article. The Parties shall publish in accordance with their own procedures the date on which the cumulation provided for in this Article may be applied with those countries and territories listed in this Article which have fulfilled the necessary requirements.

4. The cumulation provided for in this Article shall not apply to materials:

- (a) of Harmonized System Headings 1604 and 1605 originating in the Pacific States according to Article 6(6) of Protocol II to the Interim Economic Partnership Agreement between the United Kingdom of Great Britain and Northern Ireland, on the one part, and the Pacific States, on the other part.
- (b) of Harmonized Systems Headings 1604 and 1605 originating in the Pacific States according to any future provision of a preferential trade agreement between the UK and the Pacific ACP States<sup>(3)</sup>;
- (c) originating in the Republic of South Africa which may not be imported directly into the UK duty-free and quota-free.

5. The United Kingdom shall, each year, notify the Committee of the list of materials referred to by the provisions of paragraph 4(c) of this Article. Once notification has been given, the list shall be published by the Parties in accordance with their own procedures.

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<sup>2</sup> Such ACP preferential trade arrangements do not include arrangements under the UK's GSP, which are addressed under Article 8 of this Protocol.

<sup>3</sup> The Cook Islands, Fiji, Kiribati, the Marshall Islands, the Federated States of Micronesia, Nauru, Niue, Palau, Papua New Guinea, Samoa, the Solomon Islands, Tonga, Tuvalu and Vanuatu.

## Article 8

### **Cumulation with other countries benefiting from duty-free quota-free access to the market of the UK**

1. Without prejudice to the provisions of Article 2 of this Protocol, materials originating in countries and territories:

(a) benefiting from the "Special arrangement for least developed countries" under the UK's Generalised Scheme of Preferences (the GSP); or

(b) benefiting from duty-free quota-free access to the market of the UK under the general provisions of the GSP;

shall be considered as materials originating in Ghana when incorporated into a product obtained there provided that such materials were subject to cumulation under Article 8 of Protocol No. 1 concerning the definition of the concept of 'originating products' and the methods of administrative cooperation to the EU-Ghana Free Trade Agreement on the date that agreement ceased to be applicable to and in the UK.

It shall not be necessary for these materials to have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 5(1) of this Protocol. If the product into which these materials have been incorporated also includes non-originating materials, it will have to undergo sufficient working or processing in accordance with Article 4 of this Protocol to be considered as originating in Ghana.

1.1 The origin of the materials from the other countries or territories concerned shall be established in accordance with the rules of origin applicable under the GSP of the UK and in accordance with the provisions of Article 27 of this Protocol.

1.2 The cumulation provided for in this paragraph (namely paragraph 1, including its subparagraphs) shall not apply to materials:

(a) which at importation into the UK are subject to antidumping or countervailing duties when originating from a country which is subject to these antidumping or countervailing duties;

(b) which are included in tariff subheadings 3302.10 and 3501.10 of the Harmonized System;

(c) which are included in tuna products classified under Harmonized System Chapter 3 which are covered by the GSP of the UK;

(d) in respect of which tariff preferences are removed (graduation) or suspended (safeguard clause) under the GSP of the UK.

2. On the basis of a notification from Ghana, without prejudice to the provisions of Article 2 of this Protocol and in compliance with the provisions of paragraphs 2.1, 2.2 and 5 of this Article, materials originating in countries or territories which are covered by agreements or arrangements that provide for duty-free quota-free access to the market of the UK shall be considered to be materials originating in Ghana. Such notification shall be sent by Ghana to the UK. Cumulation shall remain applicable as long as the conditions for granting such cumulation are met. It shall not be necessary for such materials to have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 5(1) of this Protocol.

2.1. The origin of the materials of the countries or territories concerned shall be determined in accordance with the rules of origin applicable in the framework of the UK's preferential agreements or arrangements with those countries and territories and in accordance with Article 27 of this Protocol.

2.2. The cumulation provided for in this paragraph (namely paragraph 2, including its subparagraphs) shall not apply to materials:

(a) falling under Harmonized System Chapters 1 to 24 and the products listed in Annex 1 - paragraph 1(ii) of the WTO Agreement on Agriculture;

(b) which at importation into the UK are subject to antidumping or countervailing duties when originating from a country which is subject to these antidumping or countervailing duties;

(c) which, under a free trade agreement between the UK and a third country, are subject to trade measures and safeguard measures or any other measure which prevents such products from entering the UK market on a duty-free and quota-free basis.

3. The UK shall notify the Committee each year of the list of materials and countries to which the provisions of paragraph 1 of this Article applies. Upon notification, the list shall be published by the UK and by Ghana in accordance with their own procedures. Ghana shall notify the Committee each year of the materials to which the cumulation provided for in paragraphs 1 and 2 of this Article has been applied.

4. Movement certificates EUR.1 (in Box 7) or origin declarations issued by application of paragraphs 1 and 2 shall bear the following entry:

— “Application of Article 8.1 or 8.2 of Protocol No. 1 to the Ghana-UK TPA”.

5. The cumulation provided for in paragraphs 1 and 2 of this Article may be applied only provided that:

(a) all the countries involved in the acquisition of the originating status have entered into an arrangement or agreement on administrative cooperation which ensures correct implementation of this Article and includes a reference to the use of appropriate proofs of origin;

(b) Ghana provides the UK, with details of agreements on administrative cooperation with the other countries or territories referred to in this Article. The UK shall publish the date on which the cumulation provided for in this Article may be applied with those countries or territories listed in this Article which have fulfilled the necessary requirements.

## *Article 9*

### **Unit of qualification**

1. The unit of qualification for the application of the provisions of this Protocol shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the Harmonized System.

This means that:

(a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonized System in a single heading, the whole constitutes the unit of qualification;

(b) when a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each product must be taken individually when applying the provisions of this Protocol.

2. Where, under General Rule 5 of the Harmonized System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

## *Article 10*

### **Accessories, spare parts and tools**

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle, which are part of the normal equipment and included in the price thereof or which are not separately invoiced, shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

## *Article 11*

### **Sets of assorted articles**

Sets, as defined in General Rule 3 of the Harmonized System, shall be regarded as originating when all component products are originating. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 15 % of the ex-works price of the set.

## *Article 12*

### **Neutral elements**

In order to determine whether a product is an originating product, it shall not be necessary to determine the origin of the following which might be used in its manufacture:

- (a) energy and fuel;
- (b) plant and equipment;
- (c) machines and tools;
- (d) goods which neither enter into the final composition of the product nor are intended to do so.

## *Article 13*

### **Accounting segregation**

1. Where considerable cost or material difficulties arise in keeping separate stocks of originating and non-originating fungible materials, the customs authorities may, at the written request of those concerned, authorise the so-called "accounting segregation" method (hereinafter referred to as "the method") to be used for managing such stocks.

2. The method shall also apply to originating and non-originating raw sugar not containing added flavouring or colouring matter and intended for refining of subheadings 1701.12, 1701.13 and 1701.14 of the Harmonized System, which is physically combined or mixed in Ghana or the UK before being exported to the UK and to Ghana respectively.

3. The method shall ensure that, at any time, the number of products obtained which could be considered to originate in Ghana or the UK is the same as would have been obtained if the stocks had been physically separated.

4. The customs authorities may make the grant of authorisation referred to in paragraphs 1 and 2 of this Article subject to any conditions deemed appropriate.

5. The method shall be applied and the application thereof shall be recorded on the basis of the general accounting principles applicable in the country where the product was manufactured.

6. The beneficiary of the method may issue or apply for proofs of origin, as the case may be, for the quantity of products which may be considered as originating. At the request of the customs authorities, the beneficiary shall provide a statement of how the quantities have been managed.

7. The customs authorities shall monitor the use made of the authorisation and may withdraw it whenever the beneficiary makes improper use of the authorisation in any manner whatsoever or fails to fulfil any of the other conditions laid down in this Protocol.

8. For the purposes of paragraphs 1 and 2 of this Article, the terms "fungible materials" or "fungible products" shall mean materials or products which are of the same kind and commercial quality, with the same technical and physical characteristics, and which cannot be distinguished from one another in order to establish their origin.

### TITLE III

#### TERRITORIAL REQUIREMENTS

##### *Article 14*

###### **Principle of territoriality**

1. Except as provided for in Articles 6, 7 and 8 of this Protocol and paragraph 3 of this Article, the conditions for acquiring originating status set out in Title II must be fulfilled without interruption in Ghana or in the UK.

2. Except as provided for in Articles 6, 7, and 8 of this Protocol, where originating goods exported from Ghana or from the UK to another country return, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:

- (a) the returning goods are the same as those exported; and
- (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

3. The acquisition of originating status in accordance with the conditions set out in Title II of this Protocol shall not be affected by working or processing done outside the UK or Ghana on products exported from the UK or from Ghana and subsequently reimported there, provided that:

- (a) the said products are wholly obtained in the UK or in Ghana or have undergone working or processing there beyond the operations referred to in Article 5 of this Protocol prior to being exported; and
- (b) it can be demonstrated to the satisfaction of the customs authorities that:
  - (i) the working or processing outside the UK or Ghana was done under the outward processing arrangements, or similar arrangements;
  - (ii) the reimported goods have been obtained by working or processing the exported products; and
  - (iii) all costs arising outside Ghana or the UK, including the value of the materials incorporated there, do not exceed 10 % of the ex-works price of the end product for which originating status is claimed.

4. For goods that meet the conditions laid down in paragraph 3 of this Article, all the costs arising outside Ghana or the UK, including the value of the materials incorporated there, shall be considered to be non-originating materials. In that case the originating status of the goods shall be determined by applying the rules laid down in Annex II to this Protocol, cumulating the total value of the non-originating materials used both inside and outside the UK or Ghana.

5. Paragraphs 3 and 4 of this Article shall not apply to products which can be considered sufficiently worked or processed only if the general tolerance fixed in Article 4(4) of this Protocol is applied.

6. Paragraphs 3 and 4 of this Article shall not apply to products of Chapters 50 to 63 of the Harmonized System.

*Article 15*

**Non-alteration**

1. The originating products declared for home use in a Party shall be the same products as exported from the other Party in which they obtained originating status. They shall not have been altered, transformed in any way or subjected to operations other than to preserve them in good condition or than adding or affixing marks, labels, seals or any other documentation to ensure compliance with specific domestic requirements of the importing Party, prior to being declared for home use.
2. Storage of products may take place in a third country provided that they remain under customs supervision there.
3. Without prejudice to the provisions of Title IV the splitting of consignments may take place in the territory of a third country where carried out by the exporter or under his responsibility provided they remain under customs supervision in that third country.
4. In case of doubt whether the conditions provided for in paragraphs 1 to 3 are complied with, the customs authorities may request the importer to provide evidence of compliance, which may be given by any means, including contractual transport documents such as bills of lading or factual or concrete evidence based on marking or numbering of packages or any evidence related to the products themselves.

*Article 16*

**Exhibitions**

1. Originating products sent for exhibition in a country or territory other than those referred to in Articles 6, 7 and 8 of this Protocol with which cumulation is applicable and sold after the exhibition for importation into the UK or Ghana shall benefit on importation from the provisions of this Agreement provided it is shown to the satisfaction of the customs authorities that:
  - (a) an exporter has consigned these products from Ghana or from the UK to the country in which the exhibition is held and has exhibited them there;
  - (b) the products have been sold or otherwise disposed of by that exporter to a person in Ghana or in the UK;
  - (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and
  - (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.
2. A proof of origin shall be issued or made out in accordance with the provisions of Title IV of this Protocol and submitted to the customs authorities of the importing country in the normal manner. The name and address of the exhibition shall be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.
3. Paragraph 1 of this Article shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organised for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

## TITLE IV

### PROOF OF ORIGIN

#### *Article 17*

##### **General conditions**

1. Products originating in the UK, when imported into Ghana, shall benefit from the provisions of this Agreement, upon presentation, in the cases referred to in Article 21(1), of a declaration, hereinafter referred to as "origin declaration", given by the exporter on an invoice, delivery note or other commercial document which describes the products concerned in sufficient detail to enable them to be identified; the text of the origin declaration appears in Annex IV to this Protocol.
2. Products originating in Ghana shall, on importation into the UK benefit from the provisions of this Agreement upon submission of either:
  - (a) a movement certificate EUR.1, a specimen of which appears in Annex III to this Protocol; or
  - (b) in the cases specified in Article 21(1) of this Protocol, a declaration, subsequently referred to as the "origin declaration", given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified; the text of the origin declaration appears in Annex IV to this Protocol.
3. Without prejudice to Article 41(3)(c) of this Protocol, provisions under paragraph 2(a) of this Article will be enforceable until three (3) years after the entry into force of Protocol No. 1 concerning the definition of the concept of 'originating products' and the methods of administrative cooperation to the EU-Ghana Free Trade Agreement. After that period, only the provisions under paragraph 2(b) of this Article shall apply.
4. Notwithstanding paragraphs 1 and 2 of this Article, originating products within the meaning of this Protocol shall, in the cases specified in Article 26 hereof, benefit from this Agreement without it being necessary to submit any of the documents referred to in paragraph 1 of this Article.
5. For the purposes of applying the provisions of this title, exporters shall endeavour to use a language shared by Ghana and the UK.

#### *Article 18*

##### **Procedure for the issue of a movement certificate EUR.1**

1. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorised representative.
2. For this purpose, the exporter or his authorised representative shall fill out both the movement certificate EUR.1 and the application form, specimens of which appear in Annex III to this Protocol. These forms shall be completed in accordance with the provisions of this Protocol. If the forms are handwritten, they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line shall be drawn below the last line of the description, the empty space being crossed through.
3. The exporter applying for the issue of a movement certificate EUR.1 shall be prepared to submit at any time, at the request of the customs authorities of the exporting country where the movement certificate EUR.1 is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.
4. A movement certificate EUR.1 shall be issued by the customs authorities of the UK or of Ghana if the products concerned can be considered as products originating in the UK, Ghana or one of the other countries or territories referred to in Articles 6, 7 and 8 of this Protocol and fulfil the other requirements of this Protocol.

5. The issuing customs authorities shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Protocol. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. The issuing customs authorities shall also ensure that the forms referred to in paragraph 2 of this Article are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.

6. The date of issue of the movement certificate EUR.1 shall be indicated in Box 11 of the certificate.

7. A movement certificate EUR.1 shall be issued by the customs authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

*Article 19*

**Movement certificates EUR.1 issued retrospectively**

1. Notwithstanding Article 18(7) of this Protocol, a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:

- (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
- (b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.

2. For the implementation of paragraph 1 of this Article, the exporter must indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for his request.

3. The customs authorities may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.

4. Movement certificates EUR.1 issued retrospectively must be endorsed with the following phrase:  
"ISSUED RETROSPECTIVELY".

5. The endorsement referred to in paragraph 4 of this Article shall be inserted in the "Remarks" box of the movement certificate EUR.1.

*Article 20*

**Issue of a duplicate movement certificate EUR.1**

1. In the event of theft, loss or destruction of a movement certificate EUR.1, the exporter may apply to the customs authorities which issued it for a duplicate made out on the basis of the export documents in their possession.

2. The duplicate issued in this way must be endorsed with the following:

"DUPLICATE".

3. The endorsement referred to in paragraph 2 of this Article shall be inserted in the "Remarks" box of the duplicate movement certificate EUR.1.

4. The duplicate, which must bear the date of issue of the original movement certificate EUR.1, shall take effect as from that date.

*Article 21*

**Conditions for making out an origin declaration**

1. An origin declaration may be made out:
  - (a) as referred to in Article 17(1) of this Protocol by a registered exporter in conformity with the internal legislation of the UK;
  - (b) in the cases referred to Article 17(2)(b):
    - (i) up to three (3) years after the entry into force of Protocol No. 1 concerning the definition of the concept of 'originating products' and the methods of administrative cooperation to the EU-Ghana Free Trade Agreement, by an exporter as provided for in Article 22;
    - (ii) three (3) years after the entry into force of Protocol No. 1 concerning the definition of the concept of 'originating products' and the methods of administrative cooperation to the EU-Ghana Free Trade Agreement, by a registered exporter in accordance with the internal legislation of Ghana;
  - (c) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6 000.
2. An origin declaration may be made out if the products concerned can be considered as products originating in Ghana, in the UK or in one of the other countries referred to in Articles 6, 7 and 8 of this Protocol and fulfil the other requirements of this Protocol.
3. The exporter making out an origin declaration shall be prepared to submit at any time, at the request of the customs authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.
4. An origin declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Annex IV to this Protocol, using one of the linguistic versions set out in that Annex and in accordance with the provisions of the domestic law of the exporting country. If the declaration is handwritten, it shall be written in ink in printed characters.
5. Origin declarations shall bear the original signature of the exporter in manuscript. However, origin declarations shall not be signed by a registered exporter within the meaning of paragraph 1 of this Article or by an approved exporter within the meaning of Article 22 of this Protocol provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any origin declaration which identifies him as if it had been signed in manuscript by him.
6. An origin declaration may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the importing country no longer than two (2) years after the importation of the products to which it relates.

*Article 22*

**Approved exporter**

1. The customs authorities of the exporting country may authorise any exporter (hereinafter referred to as "approved exporter") who makes frequent shipments of products under the trade cooperation provisions of this Agreement to make out origin declarations irrespective of the value of the products concerned. An exporter seeking such authorisation must offer to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Protocol.
2. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.

3. The customs authorities shall grant to the approved exporter a customs authorisation number which shall appear on the origin declaration.

4. The customs authorities shall monitor the use of the authorisation by the approved exporter.

5. The customs authorities may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, no longer fulfils the conditions referred to in paragraph 2 of this Article or otherwise makes an incorrect use of the authorisation.

### *Article 23*

#### **Validity of proof of origin**

1. A proof of origin shall be valid for ten (10) months from the date of issue in the exporting country, and must be submitted within that period to the customs authorities of the importing country.

2. Proofs of origin which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 of this Article may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to exceptional circumstances.

3. In other cases of belated presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been submitted before the said final date.

### *Article 24*

#### **Submission of proof of origin**

Proofs of origin shall be submitted to the customs authorities of the importing country in accordance with the procedures applicable in that country. These authorities may require that a proof of origin be translated. They may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the implementation of this Agreement.

### *Article 25*

#### **Importation by instalments**

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing country, dismantled or non-assembled products within the meaning of General Rule 2(a) of the Harmonized System falling under Sections XVI and XVII or headings 73.08 and 94.06 of the Harmonized System are imported by instalments, a single proof of origin for such products shall be submitted to the customs authorities upon importation of the first instalment.

### *Article 26*

#### **Exemptions from proof of origin**

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Protocol and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration can be made on customs declaration CN22/CN23 or on a sheet of paper annexed to that document.

2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.

3. Furthermore, the total value of these products shall not exceed EUR 500 in the case of small packages, or EUR 1 200 in the case of products forming part of travellers' personal luggage.

#### *Article 27*

#### **Information procedure for cumulation purposes**

1. When Article 7(1) of this Protocol is applied, the evidence of originating status within the meaning of this Protocol, of the materials coming from Ghana, from the UK, from the European Union, from an ACP State having a preferential relationship with the UK, or from an OCT shall be given by a movement certificate EUR.1 or an origin declaration or by the supplier's declaration, a specimen of which appears in Annex V-A to this Protocol, given by the exporter in Ghana or in the UK from which the materials came.

2. When Article 7(2) of this Protocol is applied, the evidence of working or processing of the materials in Ghana, in the UK, in the European Union, or in an ACP State having a preferential trading arrangement with the UK or in an OCT shall be given by the supplier's declaration, a specimen of which appears in Annex V-B to this Protocol, given by the exporter in Ghana or in the UK from which the materials came.

3. When Article 8(1) of this Protocol is applied, the documentary proofs of origin applicable shall be determined in accordance with the rules which apply to GSP countries.

4. When Article 8(2) of this Protocol is applied, the documentary proofs of origin applicable shall be determined in accordance with the rules laid down in the relevant arrangements or agreements.

5. A separate supplier's declaration shall be issued by the supplier for each consignment of goods on the commercial invoice relating to that shipment or in an annex to that invoice, or on a delivery note or other commercial document relating to that shipment which describes the materials concerned in sufficient detail for them to be identified.

6. The supplier's declaration may be issued on a pre-printed form.

7. The supplier's declarations shall bear the original signature of the supplier in manuscript. However, where the invoice and the supplier's declaration are issued using electronic data-processing methods, the supplier's declaration need not be signed in manuscript provided the responsible official in the supplying company is identified to the satisfaction of the customs authorities in the State where the supplier's declaration is issued. Those customs authorities may lay down conditions for the implementation of this paragraph.

8. The supplier's declarations shall be submitted to the customs authorities in the exporting country requested to issue the movement certificate EUR.1.

9. The supplier issuing a declaration must be prepared to submit at any time, at the request of the customs authorities of the country where the declaration is issued, all appropriate documents proving that the information given on this declaration is correct.

10. Supplier's declarations and information certificates issued before the date of entry into force of this Protocol in accordance with any previously applicable agreement or arrangement shall remain valid.

#### *Article 28*

#### **Supporting documents**

The documents referred to in Articles 18(3) and 21(3) of this Protocol used for the purpose of proving that products covered by a movement certificate EUR.1 or an origin declaration can be considered as products

originating in Ghana, the UK or one of the other countries or territories referred to in Articles 6, 7 and 8 of this Protocol and fulfil the other requirements of this Protocol may consist, *inter alia*, of the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;
- (b) documents proving the originating status of materials used, issued or made out in Ghana, the UK or one of the other countries or territories referred to in Articles 6, 7 and 8 of this Protocol where these documents are used in accordance with domestic law;
- (c) documents proving the working or processing of materials in Ghana, in the UK or in one of the other countries or territories referred to in Articles 6, 7 and 8 of this Protocol, issued or made out in Ghana, in the UK, or in one of the other countries or territories referred to in Articles 6, 7 and 8 of this Protocol where those documents are used in accordance with national law;
- (d) movement certificates EUR.1 or origin declarations proving the originating status of materials used, issued or made out in Ghana, in the UK or in one of the other countries or territories referred to in Articles 6, 7 and 8 and in accordance with this Protocol.

#### *Article 29*

#### **Preservation of proof of origin and supporting documents**

1. The exporter applying for the issue of a movement certificate EUR.1 shall keep for at least three (3) years the documents referred to in Article 18(3).
2. The exporter making out an origin declaration shall keep a copy of this origin declaration as well as the documents referred to in Article 21(3) for at least three (3) years.
3. The supplier making out a supplier's declaration shall keep for at least three (3) years copies of the declaration and of the invoice, delivery notes or other commercial documents to which this declaration is annexed as well as the documents referred to in Article 27(9).
4. The customs authorities of the exporting country issuing a movement certificate EUR.1 shall keep for at least three (3) years the application form referred to in Article 18(2).
5. The customs authorities of the importing country shall keep for at least three (3) years the movement certificates EUR.1 and the origin declarations submitted to them.

#### *Article 30*

#### **Discrepancies and formal errors**

1. The discovery of slight discrepancies between the statements made in the proof of origin and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not *ipso facto* render the proof of origin null and void if it is duly established that this document does correspond to the products submitted.
2. Obvious formal errors such as typing errors on a proof of origin should not cause that document to be rejected if those errors are not such as to create doubts concerning the correctness of the statements made in the document.

#### *Article 31*

#### **Amounts expressed in euro**

1. For the application of the provisions of Article 21(1)(c) and Article 26(3) of this Protocol in cases where products are invoiced in a currency other than euro, amounts in the national currency of Ghana, the UK or

of the other countries or territories referred to in Articles 6, 7 and 8 of this Protocol equivalent to the amounts expressed in euro shall be fixed annually by each of the countries concerned.

2. A consignment shall benefit from the provisions of Article 21(1)(c) or Article 26(3) of this Protocol by reference to the currency in which the invoice is drawn up, according to the amount fixed by the country concerned.

3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October each year and shall apply from 1 January the following year. The Parties shall notify each other of the relevant amounts.

4. A country may round up or down the amount resulting from the conversion into its national currency of an amount expressed in euro. The rounded-off amount may not differ from the amount resulting from the conversion by more than 5 %. A country may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3 of this Article, the conversion of that amount, prior to any rounding-off, results in an increase of less than 15 % in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.

5. The amounts expressed in euro shall be reviewed by the Committee at the request of the UK or Ghana. When carrying out that review, the Committee shall consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in euro.

## TITLE V

### ADMINISTRATIVE COOPERATION

#### *Article 32*

##### **Administrative conditions for products to benefit from this Agreement**

Products originating within the meaning of this Protocol in Ghana or the UK shall benefit, at the time of the customs import declaration, from the preferences resulting from this Agreement only on condition that they were exported on or after the date on which the exporting country complies with the provisions laid down in Articles 33, 34 and 43 of this Protocol.

The parties shall make the notifications referred to in Article 33 of this Protocol.

#### *Article 33*

##### **Notification of customs authorities**

1. Ghana and the UK shall provide each other with the addresses of the customs authorities responsible for issuing and verifying the movement certificates EUR.1, origin declarations and supplier's declarations and with specimen impressions of stamps used in their customs offices for the issue of these certificates.

Movement certificates EUR.1 and origin declarations or supplier's declarations shall be accepted for the purpose of applying preferential treatment from the date this information is received by the Parties.

2. Ghana and the UK shall inform each other immediately whenever there are any changes to the information referred to in paragraph 1 of this Article.

3. The authorities referred to in paragraph 1 of this Article shall act under the authority of the government of the country concerned. The authorities in charge of control and verification shall be part of the governmental authorities of the country concerned.

*Article 34*

**Other methods of administrative cooperation**

1. In order to ensure the proper application of this Protocol, the UK, Ghana and the other countries referred to in Articles 6, 7 and 8 of this Protocol shall check, through the competent customs administrations, the authenticity of the movement certificates EUR.1, the origin declarations or the supplier's declarations and the correctness of the information given in these documents. Moreover, Ghana and the UK shall:

- (a) provide each other with all necessary administrative cooperation in the event of a request for monitoring of the proper management and control of the Protocol in the country concerned, including visits on the spot;
- (b) check, in accordance with Article 35 of this Protocol, the originating status of the products and the compliance with the other conditions laid down in this Protocol.

2. The authorities consulted shall furnish the relevant information concerning the conditions under which the product has been made, indicating especially the conditions under which the rules of origin have been respected in Ghana, the UK and the other countries referred to in Articles 6, 7 and 8 of this Protocol.

*Article 35*

**Verification of proofs of origin**

1. Subsequent verifications of proofs of origin shall be carried out based on risk analysis and at random or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Protocol.

2. For the purposes of implementing the provisions of paragraph 1 of this Article, the customs authorities of the importing country shall return the movement certificate EUR.1 and the invoice, if it has been submitted, the origin declaration, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons for the request for verification. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.

3. The verification shall be carried out by the customs authorities of the exporting country. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.

4. If the customs authorities of the importing country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in Ghana, in the UK or in one of the other countries referred to in Articles 6, 7 and 8 of this Protocol and fulfil the other requirements of this Protocol.

6. If, in cases of reasonable doubt, there is no reply within ten (10) months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.

7. The Parties shall refer to Article 7 of Protocol No. 2 on mutual administrative assistance in customs matters for joint enquiries on proofs of origin.

## *Article 36*

### **Verification of supplier's declarations**

1. Verification of a supplier's declarations shall be carried out based on risk analysis and at random or whenever the customs authorities of the country where such declarations have been taken into account to issue a movement certificate EUR.1 or to make out an origin declaration, have reasonable doubts as to the authenticity of the document or the correctness of the information given in this document.

2. The customs authorities to which a supplier's declaration is submitted may request the customs authorities of the State where the declaration was made out to issue an information certificate, a specimen of which appears in Annex VI to this Protocol. Alternatively, the certifying authorities to which a supplier's declaration is submitted may request the exporter to produce an information certificate issued by the customs authorities of the State where the declaration was made.

A copy of the information certificate shall be preserved by the office which has issued it for at least three (3) years.

3. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. The results must indicate clearly whether the information given in the supplier's declaration is correct and make it possible for them to determine whether and to what extent this supplier's declaration could be taken into account for issuing a movement certificate EUR.1 or for making out an origin declaration.

4. The verification shall be carried out by the customs authorities of the country where the supplier's declaration was made out. For this purpose, they shall have the right to call for any evidence or to carry out any inspection of the supplier's accounts or any other check which they consider appropriate in order to verify the correctness of any supplier's declaration.

5. Any movement certificate EUR.1 or origin declaration issued or made out on the basis of an incorrect supplier's declaration shall be considered null and void.

## *Article 37*

### **Dispute settlement**

1. Where disputes arise in relation to the verification procedures of Articles 35 and 36 of this Protocol which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out this verification or where they raise a question as to the interpretation of this Protocol, they shall be submitted to the Committee.

2. In all cases, the settlement of disputes between the importer and the customs authorities of the importing country shall take place under the legislation of that country.

## *Article 38*

### **Penalties**

Penalties shall be imposed on any person who draws up, or causes to be drawn up, a document which contains incorrect information for the purpose of obtaining preferential treatment for products.

## *Article 39*

### **Derogations**

1. Derogations from this Protocol may be adopted by the Committee when they are justified by the development of existing industries or the creation of new industries in Ghana. To this end, either before or when Ghana submits the matter to the Committee, it shall notify the UK of its request for a derogation together with the reasons for the request in accordance with paragraph 2 of this Article. The UK shall respond

positively to all requests from Ghana which are duly justified in conformity with this Article and which cannot cause serious damage to an established industry in the UK.

2. In order to facilitate the examination by the Committee of requests for derogation, when making the request Ghana shall, by means of the form given in Annex VII to this Protocol, furnish in support of its request the fullest possible information covering in particular the following points:

- (a) description of the finished product;
- (b) nature and quantity of materials originating in a third country;
- (c) nature and quantity of materials originating in Ghana or the States or territories mentioned in Article 7 of this Protocol, or of materials that have been processed there;
- (d) manufacturing processes;
- (e) added value;
- (f) number of employees in the enterprise concerned;
- (g) anticipated volume of exports to the UK;
- (h) other possible sources of supply for raw materials;
- (i) reasons for the duration requested in the light of efforts made to find new sources of supply;
- (j) other observations.

The same rules shall apply to any request for extension of derogation.

The Committee may modify the form.

3. The examination of requests shall in particular take into account:

- (a) the level of development or the geographical situation of Ghana;
- (b) cases where the application of the existing rules of origin would significantly affect the ability of an existing industry in Ghana to continue its exports to the UK, with particular reference to cases where this could lead to cessation of its activities;
- (c) specific cases where it can be clearly demonstrated that significant investment in an industry could be deterred by the rules of origin and where a derogation favouring the realisation of an investment programme would enable these rules to be satisfied by stages.

4. In every case, an examination shall be made to ascertain whether the rules relating to cumulation of origin do not provide a solution to the problem.

5. In the examination of requests, special account shall be taken, on a case by case basis, of the possibility of conferring originating status on products which include in their composition materials originating in neighbouring developing countries, least-developed countries or developing countries with which Ghana has special relations, provided that administrative cooperation can be established.

6. The Committee shall take steps necessary to ensure that a decision is reached as soon as possible and in any case not later than seventy-five (75) working days after the request is received by the UK Co-chairperson of the Committee. If the UK does not inform Ghana of its position on the request within this period, the request shall be deemed to have been accepted.

7.

(a) Derogations shall be valid for a period, generally of five (5) years, to be determined by the Committee.

(b) The derogation decision may provide for renewals without a new decision of the Committee being necessary, provided that Ghana submits, three (3) months before the end of each period, proof that it is still unable to meet the conditions of this Protocol which have been derogated from.

If any objection is made to the extension, the Committee shall examine it as soon as possible and decide whether to prolong the derogation. The Committee shall proceed as provided for in paragraph 6. All necessary measures shall be taken to avoid interruptions in the application of the derogation.

(c) In the periods referred to in subparagraphs (a) and (b), the Committee may review the terms for implementing the derogation should a significant change be found to have taken place in the substantive factors governing the decision to grant the derogation. On conclusion of its review the Committee may decide to amend the terms of its decision as regards the scope of derogation or any other condition previously laid down.

8. Notwithstanding paragraphs 1 to 7 of this Article, a derogation concerning canned tuna and tuna loins of HS 16.04 shall only be granted on the first year of entry into force of Protocol No. 1 concerning the definition of the concept of 'originating products' and the methods of administrative cooperation to the EU-Ghana Free Trade Agreement within an annual quota non renewable of 550 tonnes for canned tuna and of 110 tonnes for tuna loins.

## TITLE VI

### **CEUTA AND MELILLA**

#### *Article 40*

#### **General conditions**

The term "European Union" used in this Protocol does not cover Ceuta and Melilla. Products originating in Ceuta and Melilla are not to be considered products originating in the European Union for the purposes of this Protocol.

## TITLE VII

### **FINAL PROVISIONS**

#### *Article 41*

#### **Revision and application of rules of origin**

1. In accordance with the provisions of Article 73 of this Agreement, the TPA Committee may, whenever requested by Ghana or the UK, examine the application of the provisions of this Protocol, in particular those related to the implementation of the registered exporters system and their economic effects with a view to adapting or amending them, as necessary. The TPA Committee shall take account, among other factors, of the impact of technological developments on the rules of origin.

2. Notwithstanding the provisions of paragraph 1 of this Article, this Protocol and its annexes shall be reviewed and, if appropriate, revised within five (5) years of the date of entry into force of Protocol No. 1 concerning the definition of the concept of 'originating products' and the methods of administrative cooperation to the EU-Ghana Free Trade Agreement. This review shall also concern Annex II-A to this Protocol with a view to establishing whether it should be renewed.

3. In accordance with Article 44 of this Agreement, the Committee shall monitor the implementation and management of the provisions of this Protocol and take decisions on the following matters, among others:

- (a) cumulation, under the conditions set out in Article 8 of this Protocol;
- (b) derogations from the provisions of this Protocol under the conditions set out in Article 39 of this Protocol;
- (c) an extension of the three-year period as referred to in Article 21(1)(b) based on evidence that Ghana is not ready to implement the legislation on registered exporters;
- (d) the threshold of EUR 6 000 as referred to in Article 21(1)(c).

*Article 42*

**Annexes**

The Annexes to this Protocol shall form an integral part of it.

*Article 43*

**Implementation of this Protocol**

The UK and Ghana shall each take the measures required to implement this Protocol, including:

- (a) the necessary national and regional arrangements required for the implementation and enforcement of the rules and procedures laid down in this Protocol, in particular the arrangements necessary for the application of the Articles on cumulation;
- (b) the creation of the administrative structures and systems required for proper management and verification of the origin of products.

*Article 44*

**Transitional provision for goods in transit or storage**

The provisions of this Agreement may be applied to goods which comply with the provisions of this Protocol and which on the date of entry into force of this Agreement are either in transit or are in the UK or in Ghana in temporary storage in customs warehouses without payment of import duties and taxes, subject to the following:

- (a) for exports from Ghana to the UK, subject to the submission to the customs authorities of the importing country, within ten (10) months of the said date, of a movement certificate EUR.1 issued retrospectively by the customs authorities of Ghana or an origin declaration in accordance with Articles 17(2)(b) and 21, together with the documents showing that the goods comply with Article 15 of this Protocol;
- (b) for exports from the UK to Ghana, subject to the submission to the customs authorities of Ghana, within ten (10) months of the said date, of an origin declaration issued in accordance with Articles 17(1) and 21, together with the documents showing that the goods comply with Article 15 of this Protocol.

## **ANNEX I TO PROTOCOL No. 1**

### **INTRODUCTORY NOTES TO THE LIST IN ANNEX II TO THE PROTOCOL**

Note 1:

The list in Annex II to this Protocol defines the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 4 of this Protocol.

Note 2:

1. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonized System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns, a rule is specified in column 3 or 4. Where, in some cases, the entry in the first column is preceded by an “ex”, this signifies that the rules in column 3 or 4 apply only to the part of that heading described in column 2.
2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in column 3 or 4 apply to all products which, under the Harmonized System, are classified in headings of the chapter or in any of the headings grouped together in column 1.
3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in column 3 or 4.
4. Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 has to be applied.

Note 3:

1. The provisions of Article 4 of this Protocol concerning products having acquired originating status which are used in the manufacture of other products apply regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the UK or in Ghana.

Example:

An engine of heading 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 per cent of the ex-works price, is made from “other alloy steel roughly shaped by forging” of heading ex 7224.

If this forging has been forged in the UK from a non-originating ingot, it has already acquired originating status by virtue of the rule for heading ex 7224 in the list. The forging can then count as originating in the value calculation for the engine, regardless of whether it was produced in the same factory or in another factory in the UK. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

2. The rule in the list represents the minimum amount of working or processing required, and the carrying out of more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer originating status. Thus, if a rule provides that non-originating material, at a certain level of manufacture, may be used, the use of such material at an earlier stage of manufacture is allowed, and the use of such material at a later stage is not.
3. Without prejudice to Note 3.2 where a rule states that “materials of any heading” may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression “manufacture from materials of any heading, including other materials of heading ...” means that only materials classified in the same heading as the product of a description other than that of the product as given in column 2 of the list may be used.
4. When a rule in the list specifies that a product may be manufactured from more than one material, this means that one or more materials may be used. It does not require that all be used.

Example:

The rule for fabrics of headings 5208 to 5212 provides that natural fibres may be used and that chemical materials, among other materials, may also be used. This does not mean that both have to be used; it is possible to use one or the other, or both.

5. Where a rule in the list specifies that a product must be manufactured from a particular material, the condition does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule (see also Note 6.3 below in relation to textiles).

Example:

The rule for prepared foods of heading 1904, which specifically excludes the use of cereals and their derivatives, does not prevent the use of mineral salts, chemicals and other additives which are not produced from cereals.

However, this does not apply to products which, although they cannot be manufactured from the particular materials specified in the list, can be produced from a material of the same nature at an earlier stage of manufacture.

Example:

In the case of an article of apparel of ex Chapter 62 of the Harmonized System made from non-woven materials, if the use of only non-originating yarn is allowed for this class of article, it is not possible to start from non-woven cloth – even if non-woven cloths cannot normally be made

from yarn. In such cases, the starting material would normally be at the stage before yarn – that is, the fibre stage.

6. Where, in a rule in the list, two percentages are given for the maximum value of non-originating materials that can be used, then these percentages may not be added together. In other words, the maximum value of all the non-originating materials used may never exceed the higher of the percentages given. Furthermore, the individual percentages must not be exceeded, in relation to the particular materials to which they apply.

Note 4:

1. The term “natural fibres” is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres which have been carded, combed or otherwise processed, but not spun.
2. The term “natural fibres” includes horsehair of heading 0511, silk of headings 5002 and 5003, as well as wool fibres and fine or coarse animal hair of headings 5101 to 5105, cotton fibres of headings 5201 to 5203, and other vegetable fibres of headings 5301 to 5305.
3. The terms “textile pulp”, “chemical materials” and “paper-making materials” are used in the list to describe the materials, not classified in Chapters 50 to 63 of the Harmonized System, which can be used to manufacture artificial, synthetic or paper fibres or yarns.
4. The term “man-made staple fibres” is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings 5501 to 5507.

Note 5:

1. Where, for a given product in the list, reference is made to this Note, the conditions set out in column 3 shall not be applied to any basic textile materials used in the manufacture of this product and which, taken together, represent 10 per cent or less of the total weight of all the basic textile materials used (see also Notes 5.3 and 5.4 below).
2. However, the tolerance mentioned in Note 5.1 may be applied only to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

— silk,

— wool,

- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus *Agave*,
- coconut, abaca, ramie and other vegetable textile fibres,
- synthetic man-made filaments,
- artificial man-made filaments,
- current-conducting filaments,
- synthetic man-made staple fibres of polypropylene,
- synthetic man-made staple fibres of polyester,
- synthetic man-made staple fibres of polyamide,
- synthetic man-made staple fibres of polyacrylonitrile,
- synthetic man-made staple fibres of polyimide,
- synthetic man-made staple fibres of polytetrafluoroethylene,

- synthetic man-made staple fibres of polyphenylene sulphide,
- synthetic man-made staple fibres of polyvinyl chloride,
- other synthetic man-made staple fibres,
- artificial man-made staple fibres of viscose,
- other artificial man-made staple fibres,
- yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped,
- yarn made of polyurethane segmented with flexible segments of polyester, whether or not gimped,
- products of heading 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,
- other products of heading 5605.

Example:

A yarn of heading 5205 made from cotton fibres of heading 5203 and synthetic staple fibres of heading 5506 is a mixed yarn. Therefore, non-originating synthetic staple fibres that do not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) may be used up to a weight of 10 per cent of the yarn.

Example:

A woollen fabric of heading 5112 made from woollen yarn of heading 5107 and synthetic yarn of staple fibres of heading 5509 is a mixed fabric. Therefore, synthetic yarn which does not satisfy the origin rules (which require manufacture from chemical materials or textile pulp), or woollen yarn which does not satisfy the origin rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning) or a combination of the two may be used, provided that their total weight does not exceed 10 per cent of the weight of the fabric.

Example:

Tufted textile fabric of heading 5802 made from cotton yarn of heading 5205 and cotton fabric of heading 5210 is only a mixed product if the cotton fabric is itself a mixed fabric made from yarns classified in two separate headings or if the cotton yarns used are themselves mixtures.

Example:

If the tufted textile fabric concerned had been made from cotton yarn of heading 5205 and synthetic fabric of heading 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is, accordingly, a mixed product.

3. In the case of products incorporating “yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped” this tolerance is 20 per cent in respect of the yarn.
4. In the case of products incorporating a “strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of an adhesive between two layers of plastic film”, this tolerance is 30 per cent in respect of this strip.

Note 6:

1. In the case of those textile products which are marked in the list by a footnote referring to this Introductory Note, textile trimmings and accessories which do not satisfy the rule set out in the list in column 3 for the made-up products concerned may be used provided that their weight does not exceed 10 per cent of the total weight of all the textile materials incorporated.

Textile trimmings and accessories are those classified in Chapters 50 to 63 of the Harmonized System. Linings and interlinings are not to be regarded as trimmings or accessories.

2. Any non-textile trimmings and accessories or other materials used which contain textiles do not have to satisfy the conditions set out in column 3 even though they fall outside the scope of Note 3.5.
3. In accordance with Note 3.5, any non-originating non-textile trimmings and accessories or other products which do not contain any textiles may, anyway, be used freely where they cannot be made from the materials listed in column 3.

For example<sup>1</sup>, if a rule in the list says that for a particular textile item, such as a blouse, yarn must be used, this does not prevent the use of metal items, such as buttons, because they cannot be made from textile materials.

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<sup>1</sup> This example is given for the purpose of explanation only. It is not legally binding.

4. Where a percentage rule applies, the value of trimmings and accessories must be taken into account when calculating the value of the non-originating materials incorporated.

Note 7:

1. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the “specific processes” are the following:

- (a) vacuum distillation;
- (b) redistillation by a very thorough fractionation process<sup>2</sup>;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (i) isomerisation.

2. For the purposes of headings 2710 to 2712, the “specific processes” are the following:

- (a) vacuum distillation;
- (b) redistillation by a very thorough fractionation process<sup>3</sup>;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;

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<sup>2</sup> See additional explanatory Note 5(b) to Chapter 27 of the Combined Nomenclature.

<sup>3</sup> See additional explanatory Note 5(b) to Chapter 27 of the Combined Nomenclature.

- (i) isomerisation;
  - (j) in respect of heavy oils of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85 per cent of the sulphur content of the products processed (ASTM D 1266-59 T method);
  - (k) in respect of products of heading 2710 only, deparaffining by a process other than filtering;
  - (l) in respect of heavy oils of heading ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250 °C, with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
  - (m) in respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that less than 30 per cent of these products distils, by volume, including losses, at 300 °C, by the ASTM D 86 method;
  - (n) in respect of heavy oils other than gas oils and fuel oils of heading ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.
3. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations, such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, obtaining a sulphur content as a result of mixing products with different sulphur contents, or any combination of these operations or like operations, do not confer origin.

## **ANNEX II TO PROTOCOL No. 1**

### **LIST OF WORKING OR PROCESSING REQUIRED TO BE CARRIED OUT ON NON-ORIGINATING MATERIALS IN ORDER FOR THE PRODUCT MANUFACTURED TO OBTAIN ORIGINATING STATUS**

The products included in the following list may not all be covered by this Agreement. It is, therefore, necessary to consult the other parts of this Agreement.

<b>HS heading</b>	<b>Description of product</b>	<b>Working or processing carried out on non-originating materials that confers originating status</b>
<b>(1)</b>	<b>(2)</b>	<b>(3) or (4)</b>
Chapter 1	Live animals	All the animals of Chapter 1 used are wholly obtained

Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained	
ex Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used are wholly obtained	
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	Manufacture in which the value of all the materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption	Manufacture in which the value of all the materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	
0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, whether in shell or not, smoked, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	Manufacture in which the value of all the materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	
0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; molluscs, whether in shell or not, smoked, whether or not cooked before or during the smoking process; flours, meals and pellets of	Manufacture in which the value of all the materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	

	molluscs, fit for human consumption		
0308	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, smoked, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption	Manufacture in which the value of all the materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	
ex Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 4 used are wholly obtained	
0403	Buttermilk, curdled milk and cream, yogurt, kefir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>—all the materials of Chapter 4 used are wholly obtained;</li> <li>—fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used is originating; and</li> <li>—the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
ex Chapter 5	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 5 used are wholly obtained	

ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair	
Chapter 6	Live trees and other plants, bulbs, roots and the like, cut flowers and ornamental foliage	Manufacture in which: —all the materials of Chapter 6 used are wholly obtained;  —the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained	
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: —all the fruit and nuts used are wholly obtained; and  —the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex Chapter 9	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used are wholly obtained	
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading	
0902	Tea, whether or not flavoured	Manufacture from materials of any heading	

ex 0910	Mixtures of spices	Manufacture from materials of any heading	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained	
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading 0714 or fruit used are wholly obtained	
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713	Drying and milling of leguminous vegetables of heading 0708	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used are wholly obtained	
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of all the materials of heading 1301 used does not exceed 50 % of the ex-works price of the product	
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:		
	—Mucilages and thickeners, whether or not modified, derived from vegetable products	Manufacture from non-modified mucilages and thickeners	
	— Other	Manufacture in which the value of all the materials	

		used does not exceed 50 % of the ex-works price of the product	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used are wholly obtained	
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
1501	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503:		
	— Fats from bones or waste	Manufacture from materials of any heading, except those of heading 0203, 0206 or 0207 or bones of heading 0506	
	— Other	Manufacture from meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207	
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503:		
	— Fats from bones or waste	Manufacture from materials of any heading, except those of heading 0201, 0202, 0204 or 0206 or bones of heading 0506	
	— Other	Manufacture in which all the materials of Chapter 2 used are wholly obtained	

1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:		
	— Solid fractions	Manufacture from materials of any heading, including other materials of heading 1504	
	— Other	Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained	
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading 1505	
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:		
	— Solid fractions	Manufacture from materials of any heading, including other materials of heading 1506	
	— Other	Manufacture in which all the materials of Chapter 2 used are wholly obtained	
1507 to 1515	Vegetable oils and their fractions:		
	Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption	Manufacture in which all the materials used are classified within a heading other than that of the product	

	—Solid fractions, except for that of jojoba oil	Manufacture from other materials of headings 1507 to 1515	
	— Other	Manufacture in which all the vegetable materials used are wholly obtained	
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	Manufacture in which:  —all the materials of Chapter 2 used are wholly obtained;  —all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used	
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	Manufacture in which:  —all the materials of Chapters 2 and 4 used are wholly obtained;  —all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture from animals of Chapter 1	
1604 and 1605	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs; Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	Manufacture in which the value of all the materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	

ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, containing added flavouring or colouring matter	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:		
	—Chemically pure maltose and fructose	Manufacture from materials of any heading, including other materials of heading 1702	
	—Other sugars in solid form, containing added flavouring or colouring matter	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
	— Other	Manufacture in which all the materials used are originating	
ex 1703	Molasses resulting from the extraction or refining of sugar, containing added flavouring or colouring matter	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	

1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
Chapter 18	Cocoa and cocoa preparations	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:		
	— Malt extract	Manufacture from cereals of Chapter 10	
	— Other	Manufacture in which:	

		<ul style="list-style-type: none"> <li>—all the materials used are classified within a heading other than that of the product;</li> <li>—the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:		
	<ul style="list-style-type: none"> <li>—containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs</li> </ul>	Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used are wholly obtained	
	<ul style="list-style-type: none"> <li>—containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs</li> </ul>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>—the cereals and derivatives (except durum wheat and its derivatives) used are wholly obtained; and</li> <li>—all the materials of Chapters 2 and 3 used are wholly obtained</li> </ul>	
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture from materials of any heading, except potato starch of heading 1108	
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than	Manufacture:	

	maize (corn)), in grain form, or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included	—from materials of any heading, except those of heading 1806; —in which all the cereals and flour (except durum wheat and its derivates and Zea indurata maize) used are wholly obtained; and —in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except those of Chapter 11	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts and vegetables used are wholly obtained	
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants,	Manufacture in which the value of any materials of	

	preserved by sugar (drained, glacé or crystallised)	Chapter 17 used does not exceed 30 % of the ex-works price of the product	
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>—all the materials used are classified within a heading other than that of the product;</li> <li>—the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
ex 2008	—Nuts, not containing added sugar or spirit	Manufacture in which the value of the originating nuts and oil seeds of headings 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product	
	—Peanut butter; mixtures based on cereals; palm hearts; maize	Manufacture in which all the materials used are classified within a heading other than that of the product	
	—Other, except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>—all the materials used are classified within a heading other than that of the product;</li> <li>—the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
2009	Fruit juices (including grape must) and vegetable juices,	Manufacture in which:	

	unfermented and not containing added spirits, whether or not containing added sugar or other sweetening matter	<ul style="list-style-type: none"> <li>—all the materials used are classified within a heading other than that of the product;</li> <li>—the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
2101	Extracts, essences and concentrates of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>—all the materials used are classified within a heading other than that of the product;</li> <li>—all the chicory used is wholly obtained</li> </ul>	
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:		
	<ul style="list-style-type: none"> <li>—Sauces and preparations therefor; mixed condiments and mixed seasonings</li> </ul>	Manufacture in which all the materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used	
	—Mustard flour and meal and prepared mustard	Manufacture from materials of any heading	

ex 2104	Soups and broths and preparations therefor	Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005	
2106	Food preparations not elsewhere specified or included	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>—all the materials used are classified within a heading other than that of the product;</li> <li>—the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
ex Chapter 22	Beverages, spirits and vinegar; except for:	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>—all the materials used are classified within a heading other than that of the product;</li> <li>—all the grapes or any materials derived from grapes used are wholly obtained</li> </ul>	
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>—all the materials used are classified within a heading other than that of the product;</li> <li>—the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product;</li> <li>—all the fruit juice used (except that of pineapple, lime or grapefruit) is originating</li> </ul>	

2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>—from materials not classified in headings 2207 or 2208; and</li> <li>—in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume</li> </ul>	
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>—from materials not classified in headings 2207 or 2208; and</li> <li>—in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume</li> </ul>	
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained	
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on	Manufacture in which all the maize used is wholly obtained	

	the dry product, exceeding 40 % by weight		
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil	Manufacture in which all the olives used are wholly obtained	
2309	Preparations of a kind used in animal feeding	Manufacture in which: —all the cereals, sugar or molasses, meat or milk used are already originating; and —all the materials of Chapter 3 used are wholly obtained	
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used are wholly obtained	
2402	Cigarettes of tobacco	Manufacture in which at least 10 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is already originating	
ex 2403	Smoking tobacco	Manufacture in which at least 10 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is already originating	
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite	
ex 2515	Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm	
ex 2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm	
ex 2518	Calcined dolomite	Calcination of dolomite not calcined	
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture in which all the materials used are classified within a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used	
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2524	Asbestos fibres	Manufacture from asbestos concentrate	
ex 2525	Mica powder	Grinding of mica or mica waste	

ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours	
Chapter 26	Ores, slag and ash	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzol), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>(1)</sup>	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials	
2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations	Operations of refining and/or one or more specific process(es) <sup>(2)</sup>	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product

2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) <sup>(2)</sup>	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) <sup>(1)</sup>	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals	Operations of refining and/or one or more specific process(es) <sup>(1)</sup>	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
2714	Bitumen and asphalt, natural; bituminous or oil-shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) <sup>(1)</sup>	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of

			the ex-works price of the product
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	Operations of refining and/or one or more specific process(es) <sup>(1)</sup>	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2805	“Mischmetall”	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50	

		% of the ex-works price of the product	
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2852	Mercury compounds of internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	Mercury compounds of nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	Mercury compounds of diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used does not exceed	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

		20 % of the ex-works price of the product	
	Mercury compounds of chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 29	Organic chemicals; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>(1)</sup>	
			Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>(1)</sup>	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be

			used provided their value does not exceed 50 % of the ex-works price of the product
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2932	Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any	Manufacture in which the value of all the materials

		heading. However, the value of all the materials of headings 2932 and 2933 used may not exceed 20 % of the ex-works price of the product	used does not exceed 40 % of the ex-works price of the product
2934	Nucleic acids and their salts; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2939 80	Alkaloids of non-plant origin		
	Heterocyclic compounds with nitrogen heteroatom (s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	Nucleic acids and their salts; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 30	Pharmaceutical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However,	

		materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	
ex 3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:		
	—Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided their total value does not exceed 20 % of the ex-works price of the product	
	— Other:		
	-- Human blood	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided their total value does not exceed 20 % of the ex-works price of the product	

	<ul style="list-style-type: none"> <li>- Animal blood prepared for therapeutic or prophylactic uses</li> </ul>	<p>Manufacture from materials of any heading, including other materials of heading 3002.</p> <p>However, materials of the same description as the product may be used, provided their total value does not exceed 20 % of the ex-works price of the product</p>	
	<ul style="list-style-type: none"> <li>-Blood fractions other than</li> <li>-antisera, haemoglobin, blood globulins and serum globulins</li> </ul>	<p>Manufacture from materials of any heading, including other materials of heading 3002.</p> <p>However, materials of the same description as the product may be used, provided their total value does not exceed 20 % of the ex-works price of the product</p>	
	<ul style="list-style-type: none"> <li>- Haemoglobin, blood globulins</li> <li>- and serum globulins</li> </ul>	<p>Manufacture from materials of any heading, including other materials of heading 3002.</p> <p>However, materials of the same description as the product may be used, provided their total value does not exceed 20 % of the ex-works price of the product</p>	
	-- Other	<p>Manufacture from materials of any heading, including other materials of heading 3002.</p> <p>However, materials of the same description as the product may be used, provided their total value does not exceed 20 % of</p>	

		the ex-works price of the product	
	Other heterocyclic compounds with nitrogen heteroatom(s) only, containing an unfused imidazole ring (whether or not hydrogenated) in the structure, in the form of peptides and proteins which are directly involved in the regulation of immunological processes	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	Other nucleic acids and their salts, whether or not chemically defined, in the form of peptides and proteins which are directly involved in the regulation of immunological processes; other heterocyclic compounds, in the form of peptides and proteins which are directly involved in the regulation of immunological processes	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3003 and 3004	Medicaments (excluding goods of heading 3002, 3005 or 3006):		
	—Obtained from amikacin of heading 2941	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials of heading 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex-works price of the product	
	— Other	Manufacture in which:	

		<p>—all the materials used are classified within a heading other than that of the product.</p> <p>However, materials of heading 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex-works price of the product; and</p> <p>—the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	
ex 3006	Plastic appliances identifiable for ostomy use	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 31	Fertilisers; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorous and potassium; other fertilisers; goods of this chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for:	<p>Manufacture in which:</p> <p>—all the materials used are classified within a heading other than that of the product.</p> <p>However, materials of the same heading as the product may be used provided their value</p>	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

	<ul style="list-style-type: none"> <li>— sodium nitrate</li> <li>— calcium cyanamide</li> <li>— potassium sulphate</li> <li>—magnesium potassium sulphate</li> </ul>	<p>does not exceed 20 % of the ex-works price of the product, and</p> <p>—the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes <sup>(3)</sup>	Manufacture from materials of any heading, except those of headings 3203, 3204 and 3205. However, materials from heading 3205 may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

		the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different “group” <sup>(4)</sup> in this heading. However, materials of the same group may be used, provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, “dental waxes” and dental preparations with a basis of plaster; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70 % by weight	Operations of refining and/or one or more specific process(es) <sup>(1)</sup>	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
3404	Artificial waxes and prepared waxes:		

	—With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
	— Other	<p>Manufacture from materials of any heading, except:</p> <ul style="list-style-type: none"> <li>—hydrogenated oils having the character of waxes of heading 1516;</li> <li>—fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading 3823;</li> <li>—materials of heading 3404</li> </ul> <p>However, these materials may be used provided their value does not exceed 20 % of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

		the ex-works price of the product	
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:		
	—Starches, esterified or etherified	Manufacture from materials of any heading, including other materials of heading 3505	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— Other	Manufacture from materials of any heading, except those of heading 1108	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 37	Photographic or cinematographic goods; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However,	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

		materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:		
	—Instant print film for colour photography	Manufacture in which all the materials used are classified within a heading other than heading 3701 or 3702. However, materials from heading 3702 may be used provided their value does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— Other	Manufacture in which all the materials used are classified within a heading other than heading 3701 or 3702. However, materials of heading 3701 or 3702 may be used, provided their value, taken together, does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant	Manufacture in which all the materials used are classified within a	Manufacture in which the value of all the materials used does not exceed 40

	print film in rolls, sensitised, unexposed	heading other than heading 3701 or 3702	% of the ex-works price of the product
3704	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	Manufacture in which all the materials used are classified within a heading other than headings 3701 to 3704	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3801	—Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	—Graphite in paste form, being a mixture of more than 30 % of graphite by weight with mineral oils	Manufacture in which the value of all the materials of heading 3403 used does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3803	Refined tall oil	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 40

			% of the ex-works price of the product
ex 3806	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	

3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:		
	—Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials of heading 3811 used does not exceed 50 % of the ex-works price of the product	
	— Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms;	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

	chemical compounds doped for use in electronics	% of the ex-works price of the product	
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 3821	Prepared culture media for maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3822	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols		
	—Industrial monocarboxylic fatty acids; acid oils from refining	Manufacture in which all the materials used are classified within a heading other than that of the product	
	— Industrial fatty alcohols	Manufacture from materials of any heading, including	

		other materials of heading 3823	
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:		
	<p>The following of this heading:</p> <ul style="list-style-type: none"> <li>— Prepared binders for foundry moulds or cores based on natural resinous products</li> <li>— Naphthenic acids, their water-insoluble salts and their esters</li> <li>— Sorbitol other than that of heading 2905</li> <li>— Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts</li> <li>— Ion-exchangers</li> <li>— Getters for vacuum tubes</li> <li>— Alkaline iron oxide for the purification of gas</li> <li>— Ammoniacal gas liquors and spent oxide produced in coal gas purification</li> <li>— Sulphonaphthenic acids, their water-insoluble salts and their esters</li> <li>— Fusel oil and Dippel's oil</li> </ul>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>

	<ul style="list-style-type: none"> <li>—Mixtures of salts having different anions</li> <li>—Copying pastes with a basis of gelatin, whether or not on a paper or textile backing</li> </ul>		
	<ul style="list-style-type: none"> <li>— Other</li> </ul>	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3826	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3901 to 3915	Plastics in primary forms; waste, parings and scrap, of plastics; except for headings ex 3907 and 3912, for which the rules are set out below:		
	<ul style="list-style-type: none"> <li>—Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content</li> </ul>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>—the value of all the materials used does not exceed 50 % of the ex-works price of the product; and</li> <li>—the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(5)</sup></li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	<ul style="list-style-type: none"> <li>— Other</li> </ul>	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(5)</sup>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

ex 3907	—Copolymers, made from polycarbonate and acrylonitrile-butadiene-styrene copolymers (ABS)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product (5)	
	— Polyester	Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)	
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20 % of the ex-works price of the product	
3916 to 3921	Semi-manufactures and articles of plastics; except for products of headings ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:		
	—Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked — Other	Manufacture in which the value of any materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

	<ul style="list-style-type: none"> <li>-Addition homopolymerisation</li> <li>-products in which a single monomer contributes more than 99 % by weight to the total polymer content</li> </ul>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>—the value of all the materials used does not exceed 50 % of the ex-works price of the product; and</li> <li>—the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(5)</sup></li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
	-- Other	<p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(5)</sup></p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
ex 3916 and ex 3917	Profile shapes and tubes	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>—the value of all the materials used does not exceed 50 % of the ex-works price of the product; and</li> <li>—the value of any materials classified within the same heading as the product does not exceed 20 % of the ex-works price of the product</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
ex 3920	— Ionomer sheet or film	<p>Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
	—Sheets of regenerated cellulose, polyamides or polyethylene	<p>Manufacture in which the value of any materials classified in the same</p>	

		heading as the product does not exceed 20 % of the ex-works price of the product	
ex 3921	Foils of plastic, metallised	Manufacture from highly transparent polyester foils with a thickness of less than 23 micron <sup>(6)</sup>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber	
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber		
	—Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres	
	— Other	Manufacture from materials of any heading, except those	

		of headings 4011 or 4012	
ex 4017	Articles of hard rubber	Manufacture from hard rubber	
ex Chapter 41	Raw hides and skins (other than fur pelts) and leather; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins	
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Retanning of tanned leather	Manufacture in which all the materials used are classified within a heading other than that of the product
4107, 4112 and 4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, without wool or hair on, whether or not split, other than leather of heading 4114	Retanning of tanned leather	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 4114	Patent leather and patent laminated leather; metallised leather	Manufacture from materials of headings 4104 to 4107, 4112 or 4113, provided that their total value does not exceed 50 % of the ex-works price of the product	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture in which all the materials used are	

		classified within a heading other than that of the product	
ex 4302	Tanned or dressed furskins, assembled:		
	—Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins	
	— Other	Manufacture from non-assembled, tanned or dressed furskins	
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading 4302	
ex Chapter 44	Wood and articles of wood, wood charcoal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down	
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planing, sanding or finger-jointing	
ex 4408	Sheets for veneering and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled, of a thickness not exceeding 6 mm, planed, sanded or finger-jointed	Splicing, planing, sanding or finger-jointing	

ex 4409	Wood continuously shaped along any of its edges or faces, whether or not planed, sanded or finger-jointed:		
	— Sanded or finger-jointed	Sanding or finger-jointing	
	— Beadings and mouldings	Beading or moulding	
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding	
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood;	Manufacture from boards not cut to size	
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	
ex 4418	—Builders' joinery and carpentry of wood	Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used	
	— Beadings and mouldings	Beading or moulding	
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 4409	
ex Chapter 45	Cork and articles of cork; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

4503	Articles of natural cork	Manufacture from cork of heading 4501	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47	
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47	
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not exceed 50 % of the ex-works price of the product	

ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47	
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which:  —all the materials used are classified within a heading other than that of the product; and  —the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47	
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials of any heading, except those of headings 4909 or 4911	
4910	Calendars of any kind, printed, including calendar blocks:		
	Calendars of the “perpetual” type or with replaceable blocks	Manufacture in which:	

	mounted on bases other than paper or paperboard	<ul style="list-style-type: none"> <li>—all the materials used are classified within a heading other than that of the product; and</li> <li>—the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
	— Other	Manufacture from materials of any heading, except those of headings 4909 or 4911	
ex Chapter 50	Silk; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste	
5004 to ex 5006	Silk yarn and yarn spun from silk waste	<ul style="list-style-type: none"> <li>Manufacture from (7): <ul style="list-style-type: none"> <li>—raw silk or silk waste, carded or combed or otherwise prepared for spinning;</li> <li>—other natural fibres, not carded or combed or otherwise prepared for spinning;</li> <li>—chemical materials or textile pulp; or</li> <li>—paper-making materials</li> </ul> </li> </ul>	
5007	Woven fabrics of silk or of silk waste:	Manufacture from yarn (7)	Printing accompanied by at least two preparatory or finishing operations (such

			as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	<p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>—raw silk or silk waste, carded or combed or otherwise prepared for spinning;</li> <li>—natural fibres, not carded or combed or otherwise prepared for spinning;</li> <li>—chemical materials or textile pulp; or</li> <li>—paper-making materials</li> </ul>	
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:	Manufacture from yarn (7)	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted

			fabric used does not exceed 47.5 % of the ex-works price of the product
ex Chapter 52	Cotton; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5204 to 5207	Yarn and thread of cotton	<p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>—raw silk or silk waste, carded or combed or otherwise prepared for spinning;</li> <li>—natural fibres, not carded or combed or otherwise prepared for spinning;</li> <li>—chemical materials or textile pulp; or</li> <li>—paper-making materials</li> </ul>	
5208 to 5212	Woven fabrics of cotton:	Manufacture from yarn (7)	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	<p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>—raw silk or silk waste, carded or combed or otherwise prepared for spinning;</li> <li>—natural fibres, not carded or combed or otherwise prepared for spinning;</li> <li>—chemical materials or textile pulp; or</li> <li>—paper-making materials</li> </ul>	
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:	<p>Manufacture from yarn (7)</p>	<p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p>
5401 to 5406	Yarn, monofilament and thread of man-made filaments	<p>Manufacture from (7):</p> <ul style="list-style-type: none"> <li>—raw silk or silk waste, carded or combed or otherwise prepared for spinning;</li> <li>—natural fibres, not carded or combed or otherwise prepared for spinning;</li> <li>—chemical materials or textile pulp; or</li> <li>—paper-making materials</li> </ul>	

5407 and 5408	Woven fabrics of man-made filament yarn:	Manufacture from yarn <sup>(7)</sup>	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp	
5508 to 5511	Sewing thread of man-made staple fibres	Manufacture from <sup>(7)</sup> :  —raw silk or silk waste, carded or combed or otherwise prepared for spinning;  —natural fibres, not carded or combed or otherwise prepared for spinning;  —chemical materials or textile pulp; or  —paper-making materials	
5512 to 5516	Woven fabrics of man-made staple fibres	Manufacture from yarn <sup>(7)</sup>	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the

			value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufacture from (7): — coir yarn; — natural fibres; —chemical materials or textile pulp; or —paper-making materials	
5602	Felt, whether or not impregnated, coated, covered or laminated:		
	— Needleloom felt	Manufacture from (7): — natural fibres; or —chemical materials or textile pulp	
	— Other	Manufacture from (7): — natural fibres; —artificial staple fibres; or —chemical materials or textile pulp	
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:		
	—Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered	
	— Other	Manufacture from (7): —natural fibres, not carded or combed or	

		<p>otherwise prepared for spinning;</p> <p>—chemical materials or textile pulp; or</p> <p>—paper-making materials</p>	
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	<p>Manufacture from (7):</p> <p>— natural fibres;</p> <p>—man-made staple fibres, not carded or combed or otherwise processed for spinning;</p> <p>—chemical materials or textile pulp; or</p> <p>—paper-making materials</p>	
5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	<p>Manufacture from (7):</p> <p>— natural fibres;</p> <p>—man-made staple fibres, not carded or combed or otherwise processed for spinning;</p> <p>—chemical materials or textile pulp; or</p> <p>—paper-making materials</p>	
Chapter 57	Carpets and other textile floor coverings:		
	— of needleloom felt	<p>Manufacture from (7):</p> <p>— natural fibres; or</p> <p>—chemical materials or textile pulp</p> <p>However, jute fabric may be used as a backing</p>	
	— of other felt	<p>Manufacture from (7):</p> <p>—natural fibres, not carded or combed or</p>	

		otherwise processed for spinning; or —chemical materials or textile pulp	
	— Other	Manufacture from yarn (7):  However, jute fabric may be used as a backing	
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:	Manufacture from yarn (7)	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product
5805	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made-up	Manufacture in which all the materials used are classified within a heading other than that of the product	
5810	Embroidery in the piece, in strips or in motifs	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas;	Manufacture from yarn	

	buckram and similar stiffened textile fabrics of a kind used for hat foundations		
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:	Manufacture from yarn	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Manufacture from yarn	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn <sup>(7)</sup>	
5905	Textile wall coverings:	Manufacture from yarn	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not

			exceed 47.5 % of the ex-works price of the product
5906	Rubberised textile fabrics, other than those of heading 5902	Manufacture from yarn	
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Manufacture from yarn	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:		
	—Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas-mantle fabric	
	— Other	Manufacture in which all the materials used are classified within a heading other than that of the product	
5909 to 5911	Textile products and articles, for technical uses:		

	—Polishing discs or rings other than of felt of heading 5911	Manufacture from yarn or waste fabrics or rags of heading 6310	
	—Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911	Manufacture from yarn (7)	
	— Other	Manufacture from yarn (7)	
Chapter 60	Knitted or crocheted fabrics	Manufacture from yarn (7)	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:		
	—Obtained by sewing together or otherwise assembling two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Manufacture from fabric	
	— Other	Manufacture from yarn (7)	
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from fabric	
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:		
	— Embroidered	Manufacture from yarn (7), (8)	Manufacture from unembroidered fabric,

			provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product <sup>(1)</sup>
	— Other	Manufacture from yarn <sup>(7)</sup> , <sup>(8)</sup>	Making up, followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of all the unprinted goods of headings 6213 and 6214 used does not exceed 47.5 % of the ex-works price of the product
6217	Other made-up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:		
	— Embroidered	Manufacture from yarn <sup>(8)</sup>	Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product
	— Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn <sup>(8)</sup>	Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-

			works price of the product <sup>(1)</sup>
	—Interlinings for collars and cuffs, cut out	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6301 to 6304	Blankets, travelling rugs, bed linen, etc.; curtains, etc.; other furnishing articles:		
	— Of felt, of non-wovens	Manufacture from <sup>(8)</sup> : — natural fibres; or —chemical materials or textile pulp	
	— Other		
	-- Embroidered	Manufacture from yarn <sup>(7)</sup> , <sup>(9)</sup>	Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product
	-- Other	Manufacture from yarn <sup>(7)</sup> , <sup>(9)</sup>	

6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from yarn <sup>(7)</sup>	
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:	Manufacture from fabric	
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered tablecloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 25 % of the ex-works price of the set	
ex Chapter 64	Footwear, gaiters and the like; except for:	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406	
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 65	Headgear and parts thereof; except for:	Manufacture in which all the materials used are classified within a	

		heading other than that of the product	
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres (7)	
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate	
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading	

ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	
Chapter 69	Ceramic products	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 70	Glass and glassware; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7003 ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading 7001	
7006	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:		
	—Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards <sup>(10)</sup>	Manufacture from materials of heading 7006	
	— Other	Manufacture from materials of heading 7001	
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading 7001	

7008	Multiple-walled insulating units of glass	Manufacture from materials of heading 7001	
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading 7001	
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture in which all the materials used are classified within a heading other than that of the product	Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	Manufacture in which all the materials used are classified within a heading other than that of the product	Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product or Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 % of the ex-works price of the product
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: —uncoloured slivers, rovings, yarn or chopped strands, or — glass wool	
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones	
7106, 7108 and 7110	Precious metals:		
	— Unwrought	Manufacture from materials not classified within heading 7106, 7108 or 7110	Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 or Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals
	—Semi-manufactured or in powder form	Manufacture from unwrought precious metals	
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought	
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7117	Imitation jewellery	Manufacture in which all the materials used are classified within a	Manufacture from base metal parts, not plated or covered with precious

		heading other than that of the product	metals, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 72	Iron and steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205	
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading 7206	
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207	
ex 7218, 7219 to 7222	Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading 7218	
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading 7218	
ex 7224, 7225 to 7228	Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms of heading 7206, 7218 or 7224	
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading 7224	

ex Chapter 73	Articles of iron or steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7301	Sheet piling	Manufacture from materials of heading 7206	
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 7206	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 7206, 7207, 7218 or 7224	
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product	
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs,	Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded	

	roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	angles, shapes and sections of heading 7301 may not be used	
ex 7315	Skid chains	Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex-works price of the product	
ex Chapter 74	Copper and articles thereof; except for:	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7401	Copper mattes; cement copper (precipitated copper)	Manufacture in which all the materials used are classified within a heading other than that of the product	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture in which all the materials used are classified within a heading other than that of the product	
7403	Refined copper and copper alloys, unwrought:		

	— Refined copper	Manufacture in which all the materials used are classified within a heading other than that of the product	
	—Copper alloys and refined copper containing other elements, unwrought	Manufacture from refined copper, unwrought, or waste and scrap of copper	
7404	Copper waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
7405	Master alloys of copper	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture in which: —all the materials used are classified within a heading other than that of the product; and —the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture in which: —all the materials used are classified within a heading other than that of the product;	

		<ul style="list-style-type: none"> <li>—the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
7601	Unwrought aluminium	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>—all the materials used are classified within a heading other than that of the product; and</li> <li>—the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium
7602	Aluminium waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>—all the materials used are classified within a heading other than that of the product.</li> </ul> <p>However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used; and</p> <ul style="list-style-type: none"> <li>—the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	

Chapter 77	Reserved for possible future use in the HS		
ex Chapter 78	Lead and articles thereof; except for:	Manufacture in which: —all the materials used are classified within a heading other than that of the product; and —the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7801	Unwrought lead		
	— Refined lead	Manufacture from “bullion” or “work” lead	
	— Other	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading 7802 may not be used	
7802	Lead waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture in which: —all the materials used are classified within a heading other than that of the product; and —the value of all the materials used does not exceed 50 % of the ex-	

		works price of the product	
7901	Unwrought zinc	<p>Manufacture in which all the materials used are classified within a heading other than that of the product.</p> <p>However, waste and scrap of heading 7902 may not be used</p>	
7902	Zinc waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 80	Tin and articles thereof; except for:	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>—all the materials used are classified within a heading other than that of the product; and</li> <li>—the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
8001	Unwrought tin	<p>Manufacture in which all the materials used are classified within a heading other than that of the product.</p> <p>However, waste and scrap of heading 8002 may not be used</p>	
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture in which all the materials used are classified within a heading other than that of the product	

Chapter 81	Other base metals; cermets; articles thereof:		
	—Other base metals, wrought; articles thereof	Manufacture in which the value of all the materials classified within the same heading as the product used does not exceed 50 % of the ex-works price of the product	
	— Other	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
8206	Tools of two or more of headings 8202 to 8205, put up in sets for retail sale	Manufacture in which all the materials used are classified within a heading other than headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15 % of the ex-works price of the set	
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for	Manufacture in which: <ul style="list-style-type: none"> <li>—all the materials used are classified within a heading other than that of the product; and</li> <li>—the value of all the materials used does not exceed 40 % of the ex-</li> </ul>	

	drawing or extruding metal, and rock drilling or earth boring tools	works price of the product	
8208	Knives and cutting blades, for machines or for mechanical appliances	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>—all the materials used are classified within a heading other than that of the product; and</li> <li>—the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208	Manufacture in which all the materials used are classified within a heading other than that of the product. However, knife blades and handles of base metal may be used	
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading 8302 may be used, provided that their value does not exceed 20 % of the ex-works price of the product	
ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading 8306 may be used, provided that their value does not exceed 30 % of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture in which: —all the materials used are classified within a heading other than that of the product; and —the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8401	Nuclear fuel elements	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the finished product	
8402	Steam or other vapour-generating boilers (other than central-heating hot-water boilers capable also of producing low-	Manufacture in which: —all the materials used are classified within a	Manufacture in which the value of all the materials used does not exceed 25

	pressure steam); super-heated water boilers	heading other than that of the product; and —the value of all the materials used does not exceed 40 % of the ex-works price of the product	% of the ex-works price of the product
8403 and ex 8404	Central-heating boilers other than those of heading 8402 and auxiliary plant for central-heating boilers	Manufacture in which all the materials used are classified within a heading other than heading 8403 or 8404	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8411	Turbojets, turbopropellers and other gas turbines	Manufacture in which: —all the materials used are classified within a heading other than that of the product; and	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

		—the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8413	Rotary positive displacement pumps	Manufacture in which: —all the materials used are classified within a heading other than that of the product; and —the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8414	Industrial fans, blowers and the like	Manufacture in which: —all the materials used are classified within a heading other than that of the product; and —the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8415	Air-conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8418	Refrigerators, freezers and other refrigerating or freezing	Manufacture in which:	Manufacture in which the value of all the materials

	equipment, electric or other; heat pumps other than air conditioning machines of heading 8415	<ul style="list-style-type: none"> <li>—all the materials used are classified within a heading other than that of the product;</li> <li>—the value of all the materials used does not exceed 40 % of the ex-works price of the product; and</li> <li>—the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	used does not exceed 25 % of the ex-works price of the product
ex 8419	Machines for wood, paper-pulp, paper and paperboard industries	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>—in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and</li> <li>—where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>—in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and</li> <li>—where, within the above limit, the materials classified within the same heading as the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

		are only used up to a value of 25 % of the ex-works price of the product	
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight-operated counting or checking machines; weighing machine weights of all kinds	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>—all the materials used are classified within a heading other than that of the product; and</li> <li>—the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8425 to 8428	Lifting, handling, loading or unloading machinery	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>—in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>—where, within the above limit, the value of the materials classified within heading 8431 are only used up to a value of 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:		
	— Road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

	— Other	<p><b>Manufacture:</b></p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and</li> <li>— where, within the above limit, the value of the materials classified within heading 8431 are only used up to a value of 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	<p><b>Manufacture:</b></p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and</li> <li>— where, within the above limit, the value of the materials classified within heading 8431 are only used up to a value of 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8431	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	<p><b>Manufacture:</b></p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

		<p>—where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product</p>	
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	<p>Manufacture:</p> <p>—in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and</p> <p>—where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8443	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8448	Auxiliary machinery for use with machines of headings 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

8452	Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing-machine needles:		
	—Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>—in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>—where the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used, and</li> <li>—the thread tension, crochet and zigzag mechanisms used are originating</li> </ul>	
	— Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8456, 8457 to 8465 and ex 8466	Machine-tools and machines and their parts and accessories of headings 8456 to 8466; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	<ul style="list-style-type: none"> <li>— Water-jet cutting machines</li> <li>— Parts and accessories for water-jet cutting machines</li> </ul>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>—all the materials used are classified within a heading other than that of the product; and</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

		—the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8482	Ball or roller bearings	Manufacture in which: —all the materials used are classified within a heading other than that of the product; and —the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8486	—Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic,	Manufacture in which the value of all the materials used does not exceed 40	

	electrodischarge, electrochemical, electron beam, ionic-beam or plasma arc processes and parts and accessories thereof	% of the ex-works price of the product	
	—Machine tools (including presses) for working metal by bending, folding, straightening, flattening, and parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	—Machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold- working glass and parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	—Marking-out instruments which are pattern-generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	—Moulds, injection or compression types	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	—Lifting, handling, loading or unloading machinery	Manufacture: —in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and —where, within the above limit, the value of the materials classified within heading 8431 are only used up to a value of	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

		10 % of the ex-works price of the product	
8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers; television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture in which: —all the materials used are classified within a heading other than that of the product; and —the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	Manufacture: —in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and —where, within the above limit, the value of the materials classified within heading 8503 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8502	Electric generating sets and rotary converters	Manufacture: —in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

		—where, within the above limit, the materials classified within heading 8501 or 8503, taken together, are only used up to a value of 10 % of the ex-works price of the product	
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8517	Other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528	Manufacture: —in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and —the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8518	Microphones and stands therefore; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture: —in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and —the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8519	Sound recording or reproducing apparatus	Manufacture:	Manufacture in which the value of all the materials

		<p>—in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>—the value of all the non-originating materials used does not exceed the value of all the originating materials used</p>	used does not exceed 30 % of the ex-works price of the product
8521	Video recording or reproducing apparatus	<p>Manufacture:</p> <p>—in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>—the value of all the non-originating materials used does not exceed the value of all the originating materials used</p>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8522	Parts and accessories suitable for use solely or principally with the apparatus of heading 8519 or 8521	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8523	Discs, tapes, solid-state non-volatile storage devices, “smart cards” and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37:		
	—Unrecorded discs, tapes, solid-state non-volatile storage devices and other media for	Manufacture in which the value of all the materials used does not exceed 40	

	the recording of sound or of other phenomena, but excluding products of Chapter 37	% of the ex-works price of the product	
	— Recorded discs, tapes, solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and</li> <li>— where, within the above limit, the value of the materials classified within heading 8523 are only used up to a value of 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
	— Matrices and masters for the production of discs, but excluding products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	— Proximity cards and “smart cards” with two or more electronic integrated circuits	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product; and</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
	— “Smart cards” with one electronic integrated circuit	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

		<p>—where, within the above limit, the materials classified within heading 8541 or 8542, taken together, are only used up to a value of 10 % of the ex-works price of the product</p>	
8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; digital cameras and video camera recorders	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>—in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and</li> <li>—the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>—in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and</li> <li>—the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>—in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

		—the value of all the non-originating materials used does not exceed the value of all the originating materials used	
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus		
	—Monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	—Other monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus	Manufacture: —in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and —the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528:		
	—Suitable for use solely or principally with video recording or reproducing apparatus	Manufacture in which the value of all the materials used does not exceed 40	

		% of the ex-works price of the product	
	— Suitable for use solely or principally with monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product; and</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
	— Other	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and</li> <li>— the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits, for a voltage exceeding 1 000 V	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and</li> <li>— where, within the above limit, the value of the materials classified within heading 8538 are only used up to a value of 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits, for a voltage not exceeding 1 000 V; connectors for optical fibres, optical fibre bundles or cables:		
	—Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage not exceeding 1 000 V	Manufacture: —in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and —where, within the above limit, the value of the materials classified within heading 8538 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
	—Connectors for optical fibres, optical fibre bundles or cables		
	-- Of plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	-- Of ceramics	Manufacture in which all the materials used are classified within a heading other than that of the product	
	-- Of copper	Manufacture in which: —all the materials used are classified within a heading other than that of the product;	

		—the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517	Manufacture: —in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and —where, within the above limit, the value of the materials classified within heading 8538 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	Manufacture in which: —all the materials used are classified within a heading other than that of the product; and —the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8542	Electronic integrated circuits:		
	—Monolithic integrated circuits	Manufacture: —in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and —where, within the above limit, the materials classified	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

		within heading 8541 or 8542, taken together, are only used up to a value of 10 % of the ex-works price of the product	
	—Multichips which are parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	— Other	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>—in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and</li> <li>—where, within the above limit, the materials classified within heading 8541 or 8542, taken together, are only used up to a value of 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or	Manufacture in which the value of all the materials used does not exceed 40	

	without metal, of a kind used for electrical purposes	% of the ex-works price of the product	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter:		
	—Electronic microassemblies	<p>Manufacture:</p> <p>—in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and</p> <p>—where, within the above limit, the materials classified within heading 8541 or 8542, taken together, are only used up to a value of 10 % of the</p>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

		ex-works price of the product	
	— Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 86	Railway or tramway locomotives, rolling stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product; and</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product; and</li> <li>— the value of all the materials used does not exceed 40 % of the ex-</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

		works price of the product	
8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>—all the materials used are classified within a heading other than that of the product; and</li> <li>—the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without sidecars; sidecars:		
	—with reciprocating internal combustion piston engine of a cylinder capacity:		
	-- Not exceeding 50 cc	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>—in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and</li> <li>—the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 20 % of the ex-works price of the product
	-- Exceeding 50 cc	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>—in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

		—the value of all the non-originating materials used does not exceed the value of all the originating materials used	
	— Other	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>—in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and</li> <li>—the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8712	Bicycles without ball bearings	Manufacture from materials of any heading, except those of heading 8714	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8715	Baby carriages and parts thereof	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>—all the materials used are classified within a heading other than that of the product; and</li> <li>—the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture in which: <ul style="list-style-type: none"> <li>—all the materials used are classified within a heading other than that of the product; and</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

		—the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 8804	Rotochutes	Manufacture from materials of any heading, including other materials of heading 8804	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture in which: —all the materials used are classified within a heading other than that of the product; and —the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>—all the materials used are classified within a heading other than that of the product;</li> <li>—the value of all the materials used does not exceed 40 % of the ex-works price of the product; and</li> <li>—the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>—all the materials used are classified within a heading other than that of the product;</li> <li>—the value of all the materials used does not exceed 40 % of the ex-works price of the product; and</li> <li>—the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>—all the materials used are classified within a heading other than that of the product;</li> <li>—the value of all the materials used does not exceed 40 % of the ex-works price of the product; and</li> <li>—the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>—all the materials used are classified within a heading other than that of the product;</li> <li>—the value of all the materials used does not exceed 40 % of the ex-</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

		<p>works price of the product; and</p> <p>—the value of all the non-originating materials used does not exceed the value of all the originating materials used</p>	
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including		

	scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:		
	—Dentists' chairs incorporating dental appliances	Manufacture from materials of any heading, including other materials of heading 9018	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— Other	Manufacture in which: —all the materials used are classified within a heading other than that of the product; —the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Manufacture in which: —all the materials used are classified within a heading other than that of the product; and —the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture in which: —all the materials used are classified within a heading other than that of the product; and —the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:		
	— Parts and accessories	Manufacture in which the value of all the materials used does not exceed 40	

		% of the ex-works price of the product	
	— Other	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and</li> <li>— the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9105	Other clocks	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>—in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and</li> <li>—the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9109	Clock movements, complete and assembled	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>—in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and</li> <li>—the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>—in which the value of all the materials used does not exceed 40 %</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

		<p>of the ex-works price of the product; and</p> <p>—where, within the above limit, the value of the materials classified within heading 9114 are only used up to a value of 10 % of the ex-works price of the product</p>	
9111	Watch cases and parts thereof	<p>Manufacture in which:</p> <p>—all the materials used are classified within a heading other than that of the product; and</p> <p>—the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	<p>Manufacture in which:</p> <p>—all the materials used are classified within a heading other than that of the product; and</p> <p>—the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
9113	Watch straps, watch bands and watch bracelets, and parts thereof:		
	—of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	

	— Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like; prefabricated buildings; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m <sup>2</sup> or less	Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture from cotton cloth already made up in a form ready for use with materials of heading 9401 or 9403, provided that: —the value of the cloth does not exceed 25 % of the ex-works price of the product; and	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

		—all the other materials used are originating and are classified in a heading other than heading 9401 or 9403	
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 9503	Other toys; reduced-size (“scale”) models and similar recreational models, working or not; puzzles of all kinds	Manufacture in which: —all the materials used are classified within a heading other than that of the product; and —the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 9506	Golf clubs and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product. However,	

		roughly shaped blocks for making golf-club heads may be used	
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from “worked” carving materials of these headings	
ex 9603	Brooms and brushes, (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorised; paint pads and rollers; squeegees (other than roller squeegees)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15 % of the ex-works price of the set	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture in which: <ul style="list-style-type: none"> <li>—all the materials used are classified within a heading other than that of the product; and</li> <li>—the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	

9608	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylus; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609	Manufacture in which all the materials used are classified within a heading other than that of the product. However, nibs or nib-points classified within the same heading may be used	
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture in which: —all the materials used are classified within a heading other than that of the product; and —the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading 9613 used does not exceed 30 % of the ex-works price of the product	
ex 9614	Pipes and pipe bowls	Manufacture from roughly-shaped blocks	
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture in which all the materials used are classified within a heading other than that of the product	

(1) For the special conditions relating to “specific processes”, see Introductory Notes 7.1 and 7.3.

(2) For the special conditions relating to “specific processes”, see Introductory Note 7.2.

- (<sup>3</sup>) Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations, provided that they are not classified in another heading in Chapter 32.
- (<sup>4</sup>) A “group” is regarded as any part of the heading separated from the rest by a semicolon.
- (<sup>5</sup>) In the case of the products composed of materials classified both within headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.
- (<sup>6</sup>) The following foils shall be considered as highly transparent: foils, the optical dimming of which, measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor), is less than 2 %.
- (<sup>7</sup>) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- (<sup>8</sup>) See Introductory Note 6.
- (<sup>9</sup>) For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.
- (<sup>10</sup>) SEMII – Semiconductor Equipment and Materials Institute Incorporated.

## ANNEX II-A

### **DEROGATIONS FROM THE LIST OF WORKING OR PROCESSING REQUIRED TO BE CARRIED OUT ON NON-ORIGINATING MATERIALS IN ORDER FOR THE PRODUCT MANUFACTURED TO OBTAIN ORIGINATING STATUS**

The products included in the list may not all be covered by this Agreement. It is, therefore, necessary to consult the other parts of this Agreement.

#### Common provisions

1. For the products described in the table below, the following rules may also apply instead of the rules set out in Annex II to this Protocol.
2. The proof of origin issued or made out in accordance with this Annex shall include the following statement in English:

“Derogation – Annex II-A to Protocol No.1 - Materials of HS heading No. ... originating from ... used.”

This statement shall be contained in box 7 of the EUR.1 movement certificate referred to in Article 18 of this Protocol, or shall be added to the origin declaration referred to in Article 21 of this Protocol.
3. Ghana and the UK shall, each for their own part, take the measures necessary in order to implement this Annex.

<b>HS heading</b>	<b>Description of product</b>	<b>Specific derogation concerning the working or processing carried out on non-originating materials which confers originating status</b>
Chapter 2	Meat and edible meat offal	All the meat and edible meat offal is wholly obtained
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	Manufacture in which: <ul style="list-style-type: none"><li>—all the materials of Chapter 4 used are wholly obtained</li><li>—the content of materials of Chapter 17 used does not exceed 40 %, by weight, of the final product</li></ul>

Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all the materials of Chapter 6 used are wholly obtained or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
0812 to 0814	Fruit and nuts, provisionally preserved; fruit, dried, other than that of headings 0801 to 0806; peel of citrus fruits or melons	Manufacture in which the content of materials of Chapter 8 used does not exceed 30 %, by weight, of the final product
Chapter 9	Coffee, tea, maté and spices	Manufacture from materials of any heading
1101 to 1104	Products of the milling industry	Manufacture from materials of Chapter 10, except rice of heading 1006
1105 to 1109	Flour, meal, powder, flakes of potatoes, etc.; starches; inulin; wheat gluten	Manufacture in which the content of non-originating materials does not exceed 20 %, by weight or Manufacture from materials of Chapter 10, except materials of heading 1006, in which the materials of heading 0710 and sub-heading 0710 10 are wholly obtained
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture from materials of any heading, except that of the product
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture from materials of any heading
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:  —Mucilages and thickeners, modified, derived from vegetable products	Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product

1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	Manufacture from materials of any heading, except that of the product
ex 1507 to 1515	Vegetable oils and their fractions: —Soya, groundnut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption, except olive oils of headings 1509 and 1510	Manufacture from materials of any subheading, except that of the product
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	Manufacture from materials classified in a heading other than that of the product
Chapter 18	Cocoa and cocoa preparations	Manufacture: —from materials of any heading, except that of the product —in which the content of materials of Chapter 17 used does not exceed 40 %, by weight, of the final product
1901	Food preparations of flour, groats, meal, starch or malt extract, containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404 containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included	Manufacture: —from materials of any heading, except that of the product —in which the content of materials of Chapter 17 used does not exceed 40 %, by weight, of the final product
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	Manufacture in which: —the content of materials of Chapter 11 used does not exceed 20 %, by weight —the weight of materials of Chapters 2 and 3 used does not exceed 20 %, by weight, of the final product

1903	Tapioca and substitutes thereof prepared from starch, in the form of flakes, grains, pearls, sifting or similar forms:  —with a content of materials of heading 1108 13 (potato starch) not more than 30 % by weight	Manufacture from materials of any heading, except that of the product
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	Manufacture:  —from materials of any heading, except heading 1806  —in which the content of materials of Chapter 11 used does not exceed 20 %, by weight  —in which the content of materials of Chapter 17 used does not exceed 40 %, by weight of the final product
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture in which the content of materials of Chapter 11 used does not exceed 20 % by weight
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants:  from materials other than those of headings 2002, 2003	Manufacture:  —from materials of any heading, except that of the product  —in which the content of materials of Chapter 17 used does not exceed 40 %, by weight, of the final product  or  Manufacture:  —in which the value of all the materials used does not exceed 70 % of the ex-works price of the product  —in which the content of materials of Chapter 17 used does not exceed 40 %, by weight, of the final product
Chapter 21	Miscellaneous edible preparations	Manufacture:

		<ul style="list-style-type: none"> <li>—from materials of any heading, except that of the product</li> <li>—in which the content of materials of Chapters 4 and 17 used does not exceed 40 %, by weight, of the final product</li> <li>or</li> <li>Manufacture:</li> <li>—in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</li> <li>—in which the content of materials of Chapters 4 and 17 used does not exceed 40 %, by weight, of the final product</li> </ul>
Chapter 23	Residues and waste from the food industries; prepared animal fodder	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>—from materials of any heading, except that of the product</li> <li>—in which the content of maize or materials of Chapters 2, 4 and 17 used does not exceed 40 %, by weight, of the final product</li> <li>or</li> <li>Manufacture:</li> <li>—in which the value of all the materials used does not exceed 70 % of the ex-works price of the product</li> <li>—in which the content of maize or materials of Chapters 2, 4 and 17 used does not exceed 40 %, by weight, of the final product</li> </ul>
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used, provided their value does not exceed 20 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product</p>

Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used, provided their value does not exceed 20 % of the ex-works price of the product or  Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used, provided their value does not exceed 20 % of the ex-works price of the product or  Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex 3404	Artificial waxes and prepared waxes: —with a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture from materials of any heading
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
Chapter 37	Photographic or cinematographic goods	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
Chapter 38	Miscellaneous chemical products	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be

		used, provided their value does not exceed 20 % of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
ex 3922 to 3926	Articles of plastics	Manufacture in which all the materials used are classified within a heading other than that of the product
ex Chapter 41	Raw hides and skins (other than fur skins) and leather	Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
4101 to 4103	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split; raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1(c) to Chapter 41; other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1(b) or 1(c) to Chapter 41	Manufacture from materials of any heading
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Retanning of tanned leather
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar	Manufacture in which all the materials used are classified within a heading other than that of the product

	containers; articles of animal gut (other than silk worm gut)	or Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
ex 6117	Other made-up clothing accessories; knitted or crocheted parts of garments or of clothing accessories	Spinning of natural and/or man-made staple fibres, or extrusion of man-made filament yarn, accompanied by knitting (knitted-to-shape products) or Dyeing of yarn of natural fibres accompanied by knitting (knitted-to-shape products)
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: — embroidered	Weaving accompanied by making-up (including cutting) or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ( <sup>1</sup> ) or Making-up preceded by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting,

		raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product
		Weaving accompanied by making-up (including cutting) or Making-up preceded by printing accompanied by at least two preparatory finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product
	— other	
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered tablecloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, the value of any non-originating articles must not exceed 35 % of the ex-works price of the set
ex Chapter 64	Footwear, gaiters and the like	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components
Chapter 69	Ceramic products	Manufacture in which all the materials used are classified within a heading other than that of the product or

		Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin, except for:	Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
7106, 7108 and 7110	Precious metals: — unwrought	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110 or Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 or Fusion and/or alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals
	— semi-manufactured or in powder form	Manufacture from unwrought precious metals
7115	Other articles of precious metal or of metal clad with precious metal	Manufacture from materials of any heading, except that of the product
Chapter 83	Miscellaneous articles of base metal	Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading 8302 may be used, provided their value does not

		exceed 30 % of the ex-works price of the product
ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading 8306 may be used, provided their value does not exceed 40 % of the ex-works price of the product
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 87	Vehicles other than railway or tramway rolling stock, and parts and accessories thereof	Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like; prefabricated buildings;	Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product

(<sup>1</sup>) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

**ANNEX III TO PROTOCOL No. 1**  
**FORM FOR MOVEMENT CERTIFICATE EUR.1**

1. Movement certificates EUR.1 shall be made out on the basis of the form of which a specimen appears in this Annex. This form shall be printed in English. Certificates shall be made out in English and in accordance with the provisions of the domestic law of the exporting State. If they are handwritten, they shall be completed in ink in printed characters.
2. Each certificate shall measure 210 × 297 mm; a tolerance of up to plus 8 mm or minus 5 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 60 g/m<sup>2</sup>. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
3. The exporting States may reserve the right to print the certificates themselves or may have them printed by approved printers. In the latter case, each certificate must include a reference to such approval. Each certificate must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

## MOVEMENT CERTIFICATE

<b>1. Exporter</b> (name, full address, country)	<b>EUR.1 No A</b> 000.000		
	See notes overleaf before completing this form		
<b>2.</b>	<b>Certificate used in preferential trade between</b>  <b>and</b> <i>(insert appropriate countries or groups of countries or territories)</i>		
<b>3. Consignee</b> (name, full address, country) (optional)	<b>4. Country, group of countries or territory in which the products are considered as originating</b>	<b>5. Country, group of countries or territory of destination</b>	
<b>6. Transport details</b> (optional)	<b>7. Remarks</b>		
<b>8. Item number; marks, numbers, number and kind of packages<sup>(1)</sup>; description of goods</b>		<b>9. Gross mass (kg) or other measure (litres, m<sup>3</sup>, etc.)</b>	<b>10. Invoices</b> (Optional)
<b>11. CUSTOMS ENDORSEMENT</b>  Declaration certified Export document <sup>(2)</sup>  Form ..... No ....., Customs office .....,  Issuing country or territory . Date ....., .	Stamp	<b>12. DECLARATION BY THE EXPORTER</b>  I, the undersigned, declare that the goods described above meet the requisite conditions for the issue of this certificate.  Place and date ..... ..... (Signature)	

(1) If goods are not packed, indicate number of articles or state 'in bulk' as appropriate.

(2) Fill in only where the regulations of the exporting country or territory so require.

<p><b>13. Request for verification, to:</b></p> <p>Verification of the authenticity and accuracy of this certificate is requested</p> <p>..... <i>(Place and date)</i></p> <p>..... <i>(Signature)</i></p>	<p><b>14. Result of verification</b></p> <p>Verification carried out shows that this certificate (*)</p> <p><input type="checkbox"/> was issued by the customs office indicated and that the information contained therein is accurate.</p> <p><input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended).</p> <p>..... <i>(Place and date)</i></p> <p>..... <i>(Signature)</i></p>
--	---

(\*) Insert X in the appropriate box.

#### NOTES

1. Certificates must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the customs authorities of the issuing country or territory.
2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.
3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

APPLICATION FOR A MOVEMENT CERTIFICATE

<p><b>1. Exporter</b> (<i>name, full address, country</i>)</p>	<p><b>EUR.1 No A</b> 000.000</p> <p>See notes overleaf before completing this form.</p>		
<p><b>2. Application for a certificate to be used in preferential trade between</b></p> <p style="margin-left: 150px;"><b>and</b></p> <p style="text-align: right;"><i>(insert appropriate countries or groups of countries or territories)</i></p>			
<p><b>3. Consignee</b> (<i>name, full address, country</i>) (<i>optional</i>)</p>	<p><b>4. Country, group of countries or territory in which the products are considered as originating</b></p>	<p><b>5. Country, group of countries or territory of destination</b></p>	
<p><b>6. Transport details</b> (<i>optional</i>)</p>	<p><b>7. Remarks</b></p>		
<p><b>8. Item number; marks, numbers, number and kind of packages<sup>(1)</sup>; description of goods</b></p>		<p><b>9. Gross mass (kg) or other measure (litres, m<sup>3</sup>, etc.)</b></p>	<p><b>10. Invoices</b> <i>(Optional)</i></p>

(1) If goods are not packed, indicate number of articles or state 'in bulk' as appropriate.

## DECLARATION BY THE EXPORTER

I, the undersigned, exporter of the goods described overleaf,

**DECLARE** that the goods meet the requisite conditions for the issue of the attached certificate;

**SPECIFY** as follows the circumstances which have enabled these goods to meet the above conditions:

.....  
.....  
.....  
.....  
.....

**SUBMIT** the following supporting documents (<sup>1</sup>)

.....  
.....  
.....  
.....  
.....

**UNDERTAKE** to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing the attached certificate; and undertake, if required, to agree to any inspection of my accounts and to any check on the processes of manufacture of the above goods, carried out by the said authorities;

**REQUEST** the issue of the attached certificate for these goods.

.....

(Place and date)

.....

(Signature)

(<sup>1</sup>) For example, import documents, movement certificates, manufacturer's declarations, etc., referring to the products used in manufacture or to the goods re-exported in the same state.

## **ANNEX IV TO PROTOCOL No. 1**

### **ORIGIN DECLARATION**

The origin declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

#### **English version**

The exporter of the products covered by this document (customs authorisation ...<sup>(1)</sup>) declares that, except where otherwise clearly indicated, these products are of ...<sup>(2)</sup> preferential origin.

(3)  
.....

(Place and date)

(4)  
.....

(Signature of the exporter; in addition the name of the person signing the declaration has to be indicated in clear script)

<sup>(1)</sup> Where the origin declaration is made out by a registered exporter as provided for in Article 21(1), or an approved exporter within the meaning of Article 22 of this Protocol, the authorisation number of the registered or the approved exporter must be entered in this space. Where the origin declaration is not made out by a registered or an approved exporter, the words in brackets shall be omitted or the space left blank.

<sup>(2)</sup> Origin of products to be indicated.

<sup>(3)</sup> These indications may be omitted if the information is contained on the document itself.

<sup>(4)</sup> See Article 21(5) of this Protocol. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

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**ANNEX V-A TO PROTOCOL No. 1**  
**SUPPLIER'S DECLARATION FOR PRODUCTS HAVING PREFERENTIAL  
ORIGIN STATUS**

I, the undersigned, declare that the goods listed on this document .....<sup>(1)</sup> originate in .....<sup>(2)</sup> and satisfy the rules of origin governing preferential trade between Ghana and the United Kingdom.

I undertake to make available to the customs authorities, if required, evidence in support of this declaration.

.....<sup>(3)</sup>

.....<sup>(4)</sup>

.....<sup>(5)</sup>

*Note*

The text above, suitably completed in conformity with the footnotes below, constitutes a supplier's declaration. The footnotes do not have to be reproduced.

(<sup>1</sup>) — If only some of the goods listed on the invoice are concerned, they should be clearly indicated or marked and this marking entered on the declaration as follows: “ ..... listed on this invoice and marked ..... were produced ..... ” .

— If a document other than an invoice or an annex to the invoice is used (see Article 27(5) of the Protocol), the name of the document concerned should be mentioned instead of the word “invoice” .

(<sup>2</sup>) The United Kingdom, a Member State of the European Union, Ghana, an OCT or another ACP State which has a preferential trade arrangement with the UK. Where Ghana, an OCT or another ACP State which has a preferential trade arrangement with the UK is given, a reference must also be made to the UK customs office holding any EUR.1 certificate(s) concerned, giving the number of the certificate(s) concerned and, if possible, the relevant customs entry number involved.

(<sup>3</sup>) Place and date.

(<sup>4</sup>) Name and function in company.

(<sup>5</sup>) Signature.

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**ANNEX V-B TO PROTOCOL No. 1**

**SUPPLIER'S DECLARATION FOR PRODUCTS NOT HAVING  
PREFERENTIAL ORIGIN STATUS**

I, the undersigned, declare that the goods listed on this document .....<sup>(1)</sup> originate in .....<sup>(2)</sup> and incorporate the following components or materials which do not originate in the United Kingdom, Ghana, in another ACP State which has a preferential trade arrangement with the United Kingdom, in an OCT or in the European Union for preferential trade:

.....<sup>(3)</sup>

.....<sup>(4)</sup>

.....<sup>(5)</sup>

..... (6)

I undertake to make available to the customs authorities, if required, evidence in support of this declaration.

..... (7)

..... (8)

..... (9)

*Note*

The text above, suitably completed in conformity with the footnotes below, constitutes a supplier's declaration. The footnotes do not have to be reproduced.

---

(<sup>1</sup>)

—If only some of the goods listed on the invoice are concerned, they should be clearly indicated or marked and this marking entered on the declaration as follows: "... listed on this invoice and marked... were produced...".

—If a document other than an invoice or an annex to the invoice is used (see Article 27(5) of the Protocol), the name of the document concerned should be mentioned instead of the word "invoice".

(<sup>2</sup>) The United Kingdom, the European Union, a Member State of the European Union, Ghana, an OCT or another ACP State that has a preferential trade arrangement with the United Kingdom.

(<sup>3</sup>) The product description must be given in all cases. The description must be adequate and should be sufficiently detailed to allow the tariff classification of the goods concerned to be determined.

(<sup>4</sup>) Customs values should be given only if required.

(<sup>5</sup>) The country of origin should be given only if required. The origin to be given must be a preferential origin, all other origins should be given as "third country".

(<sup>6</sup>) Add the following: "and have undergone the following processing in [the United Kingdom] [European Union Member State] [Ghana] [OCT] [other ACP State that has a preferential trade arrangement with the UK]...", along with a description of the processing carried out if this information is required.

(<sup>7</sup>) Place and date.

(<sup>8</sup>) Name and function in company.

(<sup>9</sup>) Signature.

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## **ANNEX VI TO PROTOCOL No. 1**

### **INFORMATION CERTIFICATE**

1. The information certificate form given in this Annex shall be used and printed in English and in accordance with the provisions of the domestic law of the exporting State. Information certificates shall be completed in English; if they are handwritten, they shall be completed in ink in block letters. They shall bear a serial number, whether or not printed, by which they can be identified.

2. The information certificate shall measure 210 x 297 mm (A4 format); a tolerance of up to plus 8 mm or minus 5 mm in the length may be allowed. The paper must be white, sized for writing, not contain mechanical pulp and weigh not less than 65 g/m<sup>2</sup>.
  
3. The national administrations may reserve the right to print the forms themselves or may have them printed by printers approved by them. In the latter case, each certificate shall include a reference to such approval. The forms shall bear the name and address of the printer or a mark by which the printer can be identified.

<p>1. Supplier<sup>(1)</sup></p>	<p><b>INFORMATION CERTIFICATE</b> to facilitate the issue of a <b>MOVEMENT CERTIFICATE</b> for preferential trade between the <b>THE UNITED KINGDOM</b> and <b>Ghana</b></p>		
<p>2. Consignee<sup>(1)</sup></p>	<p>4. State in which the working or processing has been carried out</p>		
<p>3. Processor<sup>(1)</sup></p>	<p>5. For official use</p>		
<p>Customs office of importation<sup>(1)</sup> 6.</p>			
<p>7. Import document <sup>(2)</sup>  No .....  Form: .....  Series: .....  of </p>			
<p><b>GOODS SENT TO THE STATE OF DESTINATION</b></p>			
<p>Marks, numbers, number 8.  and kind of packages</p>	<p>9. Harmonized Commodity Description and Coding System number  heading/subheading (HS heading)</p>	<p>10. Quantity<sup>(3)</sup>  11. Value<sup>(4)</sup></p>	
<p><b>IMPORTED GOODS USED</b></p>			
<p>Harmonized Commodity Description and Coding System heading/subheading (HS 12. heading)</p>	<p>13. Country of origin</p>	<p>14. Quantity<sup>(3)</sup></p>	<p>15. Value<sup>(2)(5)</sup></p>

16. Nature of the working or processing carried out

17. Remarks

**18. CUSTOMS ENDORSEMENT**

Declaration certified:

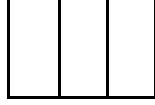
Document .....

No.....

Form.....

Customs office .....

on



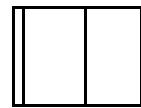
Official stamp

.....  
(Signature)

**19. CONSIGNOR'S DECLARATION**

I, the undersigned, declare that the information on this certificate is accurate.

Done at ....., ,



.....  
(Signature)

(1)(2)(3)(4)(5) See footnotes overleaf

REQUEST FOR VERIFICATION	RESULT OF VERIFICATION
<p>The undersigned customs official requests verification of the authenticity and accuracy of this information certificate.</p>	<p>Verification carried out by the undersigned customs official shows that this information certificate:</p>
	<p>(a) was issued by the customs office indicated and that the information contained therein is accurate<sup>(*)</sup>.</p> <p>(b) does not meet the requirements as to authenticity and accuracy (see notes appended)<sup>(*)</sup>.</p>
<p>Done at....., on .....</p>	<p>Done at....., on .....</p>
<p><b>Official stamp</b></p>	<p><b>Official stamp</b></p>
<hr/> <p>(Official's signature)</p>	<hr/> <p>(Official's signature)</p> <p>(*) Delete where not applicable.</p>

#### CROSS REFERENCES

1. Name of individual or business and full address.
2. Optional information.
3. Kg, hl, m<sup>3</sup> or other measure.
4. Packaging is considered as forming a whole with the goods contained therein. However, this provision does not apply to packaging which is not of the normal type for the article packed, and which has a lasting utility value of its own, apart from its function as packaging.
5. The value must be indicated in accordance with the provisions on rules of origin.

## ANNEX VII TO PROTOCOL No 1

### FORM FOR APPLICATION FOR A DEROGATION

1. Commercial description of the finished product  1.1. Customs classification (HS code)	2. Anticipated annual quantity of exports to the United Kingdom (weight, number of pieces, metres or other unit)
3. Commercial description of third country materials  Customs classification (HS code)	4. Anticipated annual quantity of third country materials to be used
5. Value of third country materials	6. Ex-works value of finished product
7. Origin of third country materials	8. Reasons why the rule of origin for the finished product cannot be satisfied
9. Commercial description of materials originating in countries or territories referred to in Article 7	10. Anticipated annual quantity of materials originating in countries or territories referred to in Article 7 to be used
11. Value of materials originating in countries or territories referred to in Article 7	12. Working or processing carried out in countries or territories referred to in Article 7 without obtaining origin
13. Duration requested for derogation from ..... to .....	14. Detailed description of working and processing in Ghana
15. Capital structure of the firm(s) concerned	16. Amount of investments made/planned
17. Staff employed/expected	18. Value added by the working or processing in Ghana:  18.1. Labour: 18.2. Overheads: 18.3. Other:
19. Other possible sources of supply for materials	20. Possible development to overcome the need for a derogation
21. Remarks	
<i>NOTES</i>	

- 1.If the boxes in the form are too small for the relevant information, you may attach additional pages to the form. In this case, you should indicate “see annex” in the box concerned.
- 2.If possible, samples or other illustrative material (pictures, designs, catalogues, etc.) of the final product and of the materials should accompany the form.
3. You must complete a form for each product covered by the request.

Boxes 3, 4, 5, 7: “third country” means any country which is not referred to in Article 7 of the Protocol.

Box 12: If third country materials have been worked or processed in the countries or territories referred to in Article 7 of the Protocol without obtaining origin before being further processed in Ghana, you should indicate the working or processing carried out in the countries or territories referred to in Article 7 of the Protocol.

Box 13: The dates to be indicated are the initial and final one for the period in which movement certificates EUR.1 may be issued under the derogation.

Box 18: Indicate either the percentage of added value in respect of the ex-works price of the product, or the monetary amount of the added value per unit of product.

Box 19: If alternative sources of material exist, indicate here what they are and, if possible, the reasons of cost or other reasons why they are not used.

Box 20: Indicate possible further investments or suppliers’ differentiation which make the derogation necessary for only a limited period of time.

## **ANNEX VIII TO PROTOCOL No. 1**

### **OVERSEAS COUNTRIES AND TERRITORIES**

For the purposes of this Protocol “overseas countries and territories” means the countries and territories listed below:

(This list is without prejudice to the status of these countries and territories, or future changes in their status.)

1. Overseas countries and territories that have special relations with the Kingdom of Denmark:
  - Greenland.
2. Overseas countries and territories that have special relations with the French Republic:
  - New Caledonia and Dependencies,
  - French Polynesia,
  - Saint Pierre and Miquelon,

- Saint Barthélemy,
  - French Southern and Antarctic Territories,
  - Wallis and Futuna.
3. Overseas countries and territories that have special relations with the Kingdom of the Netherlands:
- Aruba,
  - Bonaire,
  - Curaçao,
  - Saba,
  - Sint Eustatius,
  - Sint Maarten.
4. Overseas countries and territories that have special relations with the United Kingdom of Great Britain and Northern Ireland:
- Anguilla,
  - Bermuda,
  - Cayman Islands,
  - Falkland Islands,
  - South Georgia and the South Sandwich Islands,
  - Montserrat,
  - Pitcairn,
  - Saint Helena, Ascension and Tristan da Cunha,
  - British Antarctic Territory,
  - British Indian Ocean Territory,
  - Turks and Caicos Islands,
  - British Virgin Islands.

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**JOINT DECLARATION**  
**CONCERNING THE PRINCIPALITY OF ANDORRA**

1. Products originating in the Principality of Andorra falling under Chapters 25 to 97 of the Harmonized System shall be accepted by the United Kingdom and Ghana as originating in the European Union within the meaning of this Agreement.

2. Protocol No. 1 concerning the definition of the concept of “originating products” and methods of administrative cooperation shall apply mutatis mutandis for the purpose of defining the originating status of the above-mentioned products.
- 

**JOINT DECLARATION**  
**CONCERNING THE REPUBLIC OF SAN MARINO**

1. Products originating in the Republic of San Marino shall be accepted by the United Kingdom and Ghana as originating in the European Union within the meaning of this Agreement.
2. The Protocol No. 1 concerning the definition of the concept of “originating products” and methods of administrative cooperation shall apply mutatis mutandis for the purpose of defining the originating status of the above-mentioned products.

## **ANNEX B**

### CUSTOMS DUTIES ON PRODUCTS ORIGINATING IN THE UNITED KINGDOM

1. In accordance with Article 16 of this Agreement, Ghana's liberalisation schedule for products originating in the UK imported into Ghana's territory comprises four categories of products:
  - for the Category A, the liberalisation will start in 2021 to be completed in 2029.
  - for the Category B, which includes mainly raw material and equipment for existing and infant industries, the liberalisation will start in 2024 to be completed in 2029.
  - for the Category C, which includes goods with a high fiscal revenue value, the liberalisation will start in 2024 to be completed in 2029.
  - the products of Category D will be excluded from the scope of liberalisation. Any further liberalisation will be implemented in line with Ghana's development objectives after a period of not less than 24 years. Sensitive products in this category relate to livelihoods, food security, rural development particularly in agriculture and agri-processing as well as infant industries products, high-revenue goods to mitigate the potential net fiscal impact and luxury goods.
2. (a) The Export Development and Investment Fund (EDIF) Levy is backed by the Export Development and Investment Fund Act 582 of 2000. It is imposed on all imports at the rate of 0.5 % CIF with the objective of generating funds to stimulate the export sector and support trade in general. This levy is not included in the base duties listed in the liberalisation schedule hereafter.  
(b) Subject to subparagraph (c), Ghana may maintain this levy while it is applied to goods originating in the European Union.  
(c) Ghana shall eliminate the levy on goods originating in the UK when Ghana ceases to apply the levy to goods originating in the European Union, or on 14 December 2024, whichever is sooner.  
(d) Cooperation in respect to financial adjustment in Article 8 of this Agreement shall also apply when this levy is eliminated.
3. The tariff liberalisation schedule is summarised in the following table.

## TARIFF LIBERALISATION SCHEDULE

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Category	Nb of lines		CET RATE	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
A	82		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	958		5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	29		10%	10%	10%	5%	5%	0%	0%	0%	0%	0%	0%	0%
	28		20%	20%	20%	10%	10%	10%	5%	5%	0%	0%	0%	0%
	3		35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	20%	0%
B	16		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	1.171		5%	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
	980		10%	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
	117		20%	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
	3		35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	20%	0%
C	30		5%	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
	169		10%	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
	1.177		20%	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
	19		35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	20%	0%
D	105		5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
	233		10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
	905		20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
	103		35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%
Number of lines liberalised				0	98	1.056	1.056	1.085	2.286	2.286	2.314	2.314	2.314	4.782
Lines starting to be liberalised				0	0	1.015	0	0	1.201	0	2.443	0	25	0

**IMPORTANT NOTE: ALL DATES IN THE SCHEDULE AND THE UPDATED MARKET COMMITMENTS LIST ARE UNDERSTOOD AS OF 1ST JANUARY OF THE CONCERNED YEAR. WITHOUT PREJUDICE TO THE GENERAL UNDERSTANDING IN THE PRECEDING SENTENCE, IN RELATION TO THE YEAR THAT THIS AGREEMENT ENTERS INTO FORCE, THE RELEVANT DATES ARE UNDERSTOOD AS OF THE DATE OF ENTRY INTO FORCE OF THIS AGREEMENT.**

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
0101210000	-- Pure-bred breeding animals	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0101290000	-- Other	10%	D	Excl.										
0101301000	-- Pure-bred breeding animals	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0101309000	-- Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
0101900000	- Other	10%	D	Excl.										
0102210000	-- Pure-bred breeding animals	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0102290000	-- Buffalo:	10%	D	Excl.										
0102310000	-- Pure-bred breeding animals	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0102390000	-- Other	10%	D	Excl.										
0102900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
0103100000	- Other:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0103910000	-- Weighing less than 50 kg	10%	D	Excl.										
0103920000	-- Weighing 50 kg or more	10%	D	Excl.										
0104101000	-- Pure-bred breeding animals	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0104109000	- Other	10%	A	10%	10%	5%	5%	0%	0%	0%	0%	0%	0%	0%
0104201000	-- Pure-bred breeding animals	5%	D	Excl.										
0104209000	- Other	10%	D	Excl.										
0105111000	-- Breeders	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0105119000	-- Other	10%	A	10%	10%	5%	5%	0%	0%	0%	0%	0%	0%	0%
0105120000	-- Turkeys	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0105130000	-- Ducks	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0105140000	-- Geese	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0105150000	- Other:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0105940000	-- Fowls of the species Gallus domesticus	10%	D	Excl.										
0105990000	- Other	10%	D	Excl.										
0106110000	- Primates	10%	D	Excl.										
0106120000	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	10%	D	Excl.										
0106130000	-- Camels and other camelids (Camelidae)	10%	D	Excl.										
0106140000	-- Rabbits and hares	10%	D	Excl.										
0106190000	-- Other	10%	D	Excl.										
0106200000	- Birds:	10%	D	Excl.										
0106310000	-- Birds of prey	10%	D	Excl.										
0106320000	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	10%	D	Excl.										
0106330000	-- Ostriches; emus ( <i>Dromaius novaehollandiae</i> )	10%	D	Excl.										
0106390000	- Insects:	10%	D	Excl.										
0106410000	-- Bees	5%	D	Excl.										
0106490000	-- Other	10%	D	Excl.										
0106900000	- Other	10%	D	Excl.										
0201100000	- Carcasses and half-carcases	35%	D	Excl.										
0201200000	- Other cuts with bone in	35%	D	Excl.										

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
0201300000	- Boneless	35%	D	Excl.										
0202100000	- Carcases and half-carcases	35%	D	Excl.										
0202200000	- Other cuts with bone in	35%	D	Excl.										
0202300000	- Boneless	35%	D	Excl.										
0203110000	- - Carcases and half-carcases	35%	D	Excl.										
0203120000	- - Hams, shoulders and cuts thereof, with bone in	35%	D	Excl.										
0203190000	- Frozen:	35%	D	Excl.										
0203210000	- - Carcases and half-carcases	35%	D	Excl.										
0203220000	- - Hams, shoulders and cuts thereof, with bone in	35%	D	Excl.										
0203290000	- - Other	35%	D	Excl.										
0204100000	- Other meat of sheep, fresh or chilled:	35%	D	Excl.										
0204210000	- - Carcases and half-carcases	35%	D	Excl.										
0204220000	- - Other cuts with bone in	35%	D	Excl.										
0204230000	- - Boneless	35%	D	Excl.										
0204300000	- Other meat of sheep, frozen:	35%	D	Excl.										
0204410000	- - Carcases and half-carcases	35%	D	Excl.										
0204420000	- - Other cuts with bone in	35%	D	Excl.										
0204430000	- - Boneless	35%	D	Excl.										
0204500000	- Meat of goats	35%	D	Excl.										
0205000000	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	20%	D	Excl.										
0206100000	- Of bovine animals, frozen:	35%	D	Excl.										
0206210000	- - Tongues	35%	D	Excl.										
0206220000	- - Livers	35%	D	Excl.										
0206290000	- - Other	35%	D	Excl.										
0206300000	- Of swine, frozen:	35%	D	Excl.										
0206410000	- - Livers	35%	D	Excl.										
0206490000	- - Other	35%	D	Excl.										
0206800000	- Other, fresh or chilled	35%	D	Excl.										
0206900000	- Other, frozen	35%	D	Excl.										
0207110000	- - Not cut in pieces, fresh or chilled	35%	D	Excl.										
0207120000	- - Not cut in pieces, frozen	35%	D	Excl.										
0207130000	- - Cuts and offal, fresh or chilled	35%	D	Excl.										
0207140000	- Of turkeys:	35%	D	Excl.										
0207240000	- - Not cut in pieces, fresh or chilled	35%	D	Excl.										
0207250000	- - Not cut in pieces, frozen	35%	D	Excl.										
0207260000	- - Cuts and offal, fresh or chilled	35%	D	Excl.										
0207270000	- Of ducks:	35%	D	Excl.										
0207410000	- - Not cut in pieces, fresh or chilled	35%	D	Excl.										
0207420000	- - Not cut in pieces, frozen	35%	D	Excl.										
0207430000	- - Fatty livers, fresh or chilled	35%	D	Excl.										
0207440000	- - Other, fresh or chilled	35%	D	Excl.										
0207450000	- Of geese:	35%	D	Excl.										

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
0207510000	- - Not cut in pieces, fresh or chilled	35%	D	Excl.										
0207520000	- - Not cut in pieces, frozen	35%	D	Excl.										
0207530000	- - Fatty livers, fresh or chilled	35%	D	Excl.										
0207540000	- - Other, fresh or chilled	35%	D	Excl.										
0207550000	- - Other, frozen	35%	D	Excl.										
0207600000	- Of guinea fowls	35%	D	Excl.										
0208100000	- Of rabbits or hares	20%	D	Excl.										
0208300000	- Of primates	20%	D	Excl.										
0208400000	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	20%	D	Excl.										
0208500000	- Of reptiles (including snakes and turtles)	20%	D	Excl.										
0208600000	- Of camels and other camelids (Camelidae)	20%	D	Excl.										
0208900000	- Other	20%	D	Excl.										
0209100000	- Of pigs	20%	D	Excl.										
0209900000	- Other	20%	D	Excl.										
0210110000	- - Hams, shoulders and cuts thereof, with bone in	20%	D	Excl.										
0210120000	- - Bellies (streaky) and cuts thereof	20%	D	Excl.										
0210190000	- - Other	20%	D	Excl.										
0210200000	- Other, including edible flours and meals of meat or meat offal:	35%	D	Excl.										
0210910000	- - Of primates	20%	D	Excl.										
0210920000	- - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	20%	D	Excl.										
0210930000	- - Of reptiles (including snakes and turtles)	20%	D	Excl.										
0210990000	- - Other	20%	D	Excl.										
0301110000	- - Freshwater fish	10%	D	Excl.										
0301190000	- Other live fish:	10%	D	Excl.										
0301911000	- - - Young fish (fish fingerlings)	5%	D	Excl.										
0301919000	- - - Other	10%	D	Excl.										
0301921000	- - - Young fish (fish fingerlings)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
0301929000	- - - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%
0301931000	- - - Young fish (fish fingerlings)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
0301939000	- - - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%
0301941000	- - - Young fish (fish fingerlings)	5%	D	Excl.										
0301949000	- - - Other	10%	D	Excl.										
0301951000	- - - Young fish (fish fingerlings)	5%	D	Excl.										
0301959000	- - - Other	10%	D	Excl.										
0301991000	- - - Young fish (fish fingerlings)	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0301999000	- - - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
0302110000	- - Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	10%	D	Excl.										

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
0302130000	- - Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> )	10%	D	Excl.										
0302140000	- - Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	10%	D	Excl.										
0302190000	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheadings 0302.91 to 0302.99:	10%	D	Excl.										
0302210000	- - Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	10%	D	Excl.										
0302220000	- - Plaice ( <i>Pleuronectes platessa</i> )	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
0302230000	- - Sole ( <i>Solea</i> spp.)	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
0302240000	- - Turbots ( <i>Psetta maxima</i> )	10%	D	Excl.										
0302290000	- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus</i> ( <i>Katsuwonus pelamis</i> )), excluding edible fish offal of subheadings 0302.91 to 0302.99:	10%	D	Excl.										
0302310000	- - Albacore or longfinned tuna ( <i>Thunnus alalunga</i> )	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
0302320000	- - Yellowfin tuna ( <i>Thunnus albacares</i> )	10%	D	Excl.										
0302330000	- - Skipjack or stripe-bellied bonito	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
0302340000	- - Bigeye tuna ( <i>Thunnus obesus</i> )	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
0302350000	- - Atlantic and Pacific bluefin tuna ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
0302360000	- - Southern bluefin tuna ( <i>Thunnus maccoyii</i> )	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
0302390000	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), anchovies ( <i>Engraulis</i> spp.), sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> ), mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ), Indian mackerels ( <i>Rastrelliger</i> spp.), seerfishes ( <i>Scomberomorus</i> spp.), jack and horse mackerel ( <i>Trachurus</i> spp.), jacks, crevisses ( <i>Caranx</i> spp.), cobia ( <i>Rachycentron canadum</i> ), silver pomfrets ( <i>Pampus</i> spp.), Pacific saury ( <i>Cololabis saira</i> ), scads ( <i>Decapterus</i> spp.), capelin ( <i>Mallotus villosus</i> ), swordfish ( <i>Xiphias gladius</i> ), Kawakawa ( <i>Euthynnus affinis</i> ), bonitos ( <i>Sarda</i> spp.), marlins, sailfishes, spearfish ( <i>Istiophoridae</i> ), excluding edible fish offal of subheadings 0302.91 to 0302.99:	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
0302410000	- - Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
0302420000	- - Anchovies ( <i>Engraulis</i> spp.)	10%	D	Excl.										
0302430000	- - Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> )	10%	D	Excl.										
0302440000	- - Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	10%	D	Excl.										
0302450000	- - Jack and horse mackerel ( <i>Trachurus</i> spp.)	10%	D	Excl.										
0302460000	- - Cobia ( <i>Rachycentron canadum</i> )	10%	D	Excl.										
0302470000	- - Swordfish ( <i>Xiphias gladius</i> )	10%	D	Excl.										
0302490000	- Fish of the families Bregmacerotidae, Euichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0302.91 to 0302.99:	10%	D	Excl.										
0302510000	- - Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
0302520000	- - Haddock ( <i>Melanogrammus aeglefinus</i> )	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
0302530000	- - Coalfish ( <i>Pollachius virens</i> )	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
0302540000	- - Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)	10%	D	Excl.										
0302550000	- - Alaska pollock ( <i>Theragra chalcogramma</i> )	10%	D	Excl.										

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
0302560000	- - Blue whiting ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )	10%	D	Excl.										
0302590000	- Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), Carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , Catla catla, <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.), excluding edible fish offal of subheadings 0302.91 to 0302.99:	10%	D	Excl.										
0302710000	- - Tilapias ( <i>Oreochromis</i> spp.)	10%	D	Excl.										
0302720000	- - Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	10%	D	Excl.										
0302730000	- - Carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , Catla catla, <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)	10%	D	Excl.										
0302740000	- - Eels ( <i>Anguilla</i> spp.)	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
0302790000	- Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99:	10%	D	Excl.										
0302810000	- - Dogfish and other sharks	10%	D	Excl.										
0302820000	- - Rays and skates ( <i>Rajidae</i> )	10%	D	Excl.										
0302830000	- - Toothfish ( <i>Dissostichus</i> spp.)	10%	D	Excl.										
0302840000	- - Sea bass ( <i>Dicentrarchus</i> spp.)	10%	D	Excl.										
0302850000	- - Sea bream ( <i>Sparidae</i> )	10%	D	Excl.										
0302890000	- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:	10%	D	Excl.										
0302910000	- - Livers, roes and milt	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
0302920000	- - Shark fins	10%	D	Excl.										
0302990000	- - Other	10%	D	Excl.										
0303110000	- - Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> )	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
0303120000	- - Other Pacific salmon ( <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> )	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
0303130000	- - Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
0303140000	- - Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilæ</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysoaster</i> )	10%	D	Excl.										
0303190000	- Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , Catla catla, <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.), excluding edible fish offal of subheadings 0303.91 to 0303.99:	10%	D	Excl.										
0303230000	- - Tilapias ( <i>Oreochromis</i> spp.)	10%	D	Excl.										
0303240000	- - Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	10%	D	Excl.										
0303250000	- - Carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , Catla catla, <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)	10%	D	Excl.										
0303260000	- - Eels ( <i>Anguilla</i> spp.)	10%	D	Excl.										

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
0303290000	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheadings 0303.91 to 0303.99:	10%	D	Excl.										
0303310000	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
0303320000	-- Plaice ( <i>Pleuronectes platessa</i> )	10%	A	10%	10%	5%	5%	0%	0%	0%	0%	0%	0%	0%
0303330000	-- Sole ( <i>Solea</i> spp.)	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
0303340000	-- Turbots ( <i>Psetta maxima</i> )	10%	D	Excl.										
0303390000	- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding edible fish offal of subheadings 0303.91 to 0303.99:	10%	D	Excl.										
0303410000	-- Albacore or longfinned tuna ( <i>Thunnus alalunga</i> )	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
0303420000	-- Yellowfin tuna ( <i>Thunnus albacares</i> )	10%	D	Excl.										
0303430000	-- Skipjack or stripe-bellied bonito	10%	D	Excl.										
0303440000	-- Bigeye tuna ( <i>Thunnus obesus</i> )	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
0303450000	-- Atlantic and Pacific bluefin tuna ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
0303460000	-- Southern bluefin tuna ( <i>Thunnus maccoyii</i> )	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
0303490000	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), anchovies ( <i>Engraulis</i> spp.), sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> ), mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ), Indian mackerels ( <i>Rastrelliger</i> spp.), seerfishes ( <i>Scomberomorus</i> spp.), jack and horse mackerel ( <i>Trachurus</i> spp.), jacks, crevallies ( <i>Caranx</i> spp.), cobia ( <i>Rachycentron canadum</i> ), silver pomfrets ( <i>Pampus</i> spp.), Pacific saury ( <i>Cololabis saira</i> ), scads ( <i>Decapterus</i> spp.), capelin ( <i>Mallotus villosus</i> ), swordfish ( <i>Xiphias gladius</i> ), Kawakawa ( <i>Euthynnus affinis</i> ), bonitos ( <i>Sarda</i> spp.), marlins, sailfishes, spearfish ( <i>Istiophoridae</i> ), excluding edible fish offal of subheadings 0303.91 to 0303.99:	10%	D	Excl.										
0303510000	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	10%	D	Excl.										
0303530000	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> )	10%	D	Excl.										
0303540000	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	10%	D	Excl.										
0303550000	-- Jack and horse mackerel ( <i>Trachurus</i> spp.)	10%	D	Excl.										
0303560000	-- Cobia ( <i>Rachycentron canadum</i> )	10%	D	Excl.										
0303570000	-- Swordfish ( <i>Xiphias gladius</i> )	10%	D	Excl.										
0303590000	- Fish of the families Bregmacerotidae, Euichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0303.91 to 0303.99:	10%	D	Excl.										
0303630000	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
0303640000	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
0303650000	-- Coalfish ( <i>Pollachius virens</i> )	10%	D	Excl.										
0303660000	-- Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)	10%	D	Excl.										
0303670000	-- Alaska pollock ( <i>Theragra chalcogramma</i> )	10%	D	Excl.										
0303680000	-- Blue whiting ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )	10%	D	Excl.										
0303690000	-- Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99:	10%	D	Excl.										
0303810000	-- Dogfish and other sharks	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
0303820000	-- Rays and skates ( <i>Rajidae</i> )	10%	D	Excl.										
0303830000	-- Toothfish ( <i>Dissostichus</i> spp.)	10%	D	Excl.										

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
0303840000	- - Sea bass ( <i>Dicentrarchus</i> spp.)	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
0303890000	- - Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:	10%	D	Excl.										
0303910000	- - Livers, roes and milt	20%	D	Excl.										
0303920000	- - Shark fins	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0303990000	- - Other	20%	D	Excl.										
0304310000	- - Tilapias ( <i>Oreochromis</i> spp.)	20%	D	Excl.										
0304320000	- - Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	20%	D	Excl.										
0304330000	- - Nile perch ( <i>Lates niloticus</i> )	20%	D	Excl.										
0304390000	- Fresh or chilled fillets of other fish:	20%	D	Excl.										
0304410000	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	20%	D	Excl.										
0304420000	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	20%	D	Excl.										
0304430000	-- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	20%	D	Excl.										
0304440000	-- Fish of the families Bregmacerotidae, Euichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	20%	D	Excl.										
0304450000	-- Swordfish ( <i>Xiphias gladius</i> )	20%	D	Excl.										
0304460000	-- Toothfish ( <i>Dissostichus</i> spp.)	20%	D	Excl.										
0304470000	-- Dogfish and other sharks	20%	D	Excl.										
0304480000	-- Rays and skates (Rajidae)	20%	D	Excl.										
0304490000	- Other, fresh or chilled:	20%	D	Excl.										
0304510000	-- Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.)	20%	D	Excl.										
0304520000	-- Salmonidae	20%	D	Excl.										
0304530000	-- Fish of the families Bregmacerotidae, Euichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	20%	D	Excl.										
0304540000	-- Swordfish ( <i>Xiphias gladius</i> )	20%	D	Excl.										
0304550000	-- Toothfish ( <i>Dissostichus</i> spp.)	20%	D	Excl.										
0304560000	-- Dogfish and other sharks	20%	D	Excl.										
0304570000	-- Rays and skates (Rajidae)	20%	D	Excl.										
0304590000	- Frozen fillets of tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.):	20%	D	Excl.										
0304610000	- Tilapias ( <i>Oreochromis</i> spp.)	20%	D	Excl.										
0304620000	- Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	20%	D	Excl.										

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
0304630000	- - Nile perch ( <i>Lates niloticus</i> )	20%	D	Excl.										
0304690000	- - Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae:	20%	D	Excl.										
0304710000	- - Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	20%	D	Excl.										
0304720000	- - Haddock ( <i>Melanogrammus aeglefinus</i> )	20%	D	Excl.										
0304730000	- - Coalfish ( <i>Pollachius virens</i> )	20%	D	Excl.										
0304740000	- - Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)	20%	D	Excl.										
0304750000	- - Alaska pollock ( <i>Theragra chalcogramma</i> )	20%	D	Excl.										
0304790000	- - Frozen fillets of other fish:	20%	D	Excl.										
0304810000	- - Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	20%	D	Excl.										
0304820000	- - Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	20%	D	Excl.										
0304830000	- - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	20%	D	Excl.										
0304840000	- - Swordfish ( <i>Xiphias gladius</i> )	20%	D	Excl.										
0304850000	- - Toothfish ( <i>Dissostichus</i> spp.)	20%	D	Excl.										
0304860000	- - Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	20%	D	Excl.										
0304870000	- - Tuna (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus</i> ( <i>Katsuwonus</i> ) <i>pelamis</i> )	20%	D	Excl.										
0304880000	- - Dogfish, other sharks, rays and skates (Rajidae)	20%	D	Excl.										
0304890000	- - Other, frozen:	20%	D	Excl.										
0304910000	- - Swordfish ( <i>Xiphias gladius</i> )	20%	D	Excl.										
0304920000	- - Toothfish ( <i>Dissostichus</i> spp.)	20%	D	Excl.										
0304930000	- - Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.)	20%	D	Excl.										
0304940000	- - Alaska pollock ( <i>Theragra chalcogramma</i> )	20%	D	Excl.										
0304950000	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska pollock ( <i>Theragra chalcogramma</i> )	20%	D	Excl.										
0304960000	- - Dogfish and other sharks	20%	D	Excl.										
0304970000	- - Rays and skates (Rajidae)	20%	D	Excl.										
0304990000	- - Other	20%	D	Excl.										
0305100000	- - Flours, meals and pellets of fish, fit for human consumption	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
0305200000	- - Fish fillets, dried, salted or in brine, but not smoked:	20%	D	Excl.										

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
0305310000	-- Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.)	20%	D	Excl.										
0305320000	-- Fish of the families Bregmacerotidae, Euichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	20%	D	Excl.										
0305390000	- Smoked fish, including fillets, other than edible fish offal:	20%	D	Excl.										
0305410000	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	20%	D	Excl.										
0305420000	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	20%	D	Excl.										
0305430000	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	20%	D	Excl.										
0305440000	-- Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp) carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.)	20%	D	Excl.										
0305490000	- Dried fish, other than edible fish offal, whether or not salted but not smoked:	20%	D	Excl.										
0305510000	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	20%	D	Excl.										
0305520000	-- Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp), carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.)	20%	D	Excl.										
0305530000	-- Fish of the families Bregmacerotidae, Euichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	20%	D	Excl.										
0305540000	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), anchovies ( <i>Engraulis</i> spp.), sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> ), mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ), Indian mackerels ( <i>Rastrelliger</i> spp.), seerfishes ( <i>Scomberomorus</i> spp.), jack and horse mackerel ( <i>Trachurus</i> spp.), jacks, crevalles ( <i>Caranx</i> spp.), cobia ( <i>Rachycentron canadum</i> ), silver pomfrets ( <i>Pampus</i> spp.), Pacific saury ( <i>Cololabis saira</i> ), scads ( <i>Decapterus</i> spp.), capelin ( <i>Mallotus villosus</i> ), swordfish ( <i>Xiphias gladius</i> ), Kawakawa ( <i>Euthynnus affinis</i> ), bonitos ( <i>Sarda</i> spp.), marlins, sailfishes, spearfish ( <i>Istiophoridae</i> )	20%	D	Excl.										
0305590000	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:	20%	D	Excl.										
0305610000	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	20%	D	Excl.										
0305620000	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	20%	D	Excl.										
0305630000	-- Anchovies ( <i>Engraulis</i> spp.)	20%	D	Excl.										

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
0305640000	-- Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.)	20%	D	Excl.										
0305690000	- Fish fins, heads, tails, maws and other edible fish offal:	20%	D	Excl.										
0305710000	- - Shark fins	20%	D	Excl.										
0305721000	- - - Cod head	20%	D	Excl.										
0305729000	- - - Other	20%	D	Excl.										
0305790000	- - Other	20%	D	Excl.										
0306110000	- - Rock lobster and other sea crawfish ( <i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	20%	D	Excl.										
0306120000	- - Lobsters ( <i>Homarus</i> spp.)	20%	D	Excl.										
0306140000	- - Crabs	20%	D	Excl.										
0306150000	- - Norway lobsters ( <i>Nephrops norvegicus</i> )	20%	D	Excl.										
0306160000	- - Cold-water shrimps and prawns ( <i>Pandalus</i> spp., <i>Crangon crangon</i> )	20%	D	Excl.										
0306170000	- - Other shrimps and prawns	20%	D	Excl.										
0306199000	- Live, fresh or chilled:	20%	D	Excl.										
0306191000	- - - Flours, meals and pellets	10%	D	Excl.										
0306310000	- - Rock lobster and other sea crawfish ( <i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	20%	D	Excl.										
0306320000	- - Lobsters ( <i>Homarus</i> spp.)	20%	D	Excl.										
0306330000	- - Crabs	20%	D	Excl.										
0306340000	- - Norway lobsters ( <i>Nephrops norvegicus</i> )	20%	D	Excl.										
0306350000	- - Cold-water shrimps and prawns ( <i>Pandalus</i> spp., <i>Crangon crangon</i> )	20%	D	Excl.										
0306360000	- - Other shrimps and prawns	20%	D	Excl.										
0306399000	- Other:	20%	D	Excl.										
0306391000	- - - Flours, meals and pellets	10%	D	Excl.										
0306910000	- - Rock lobster and other sea crawfish ( <i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	20%	D	Excl.										
0306920000	- - Lobsters ( <i>Homarus</i> spp.)	20%	D	Excl.										
0306930000	- - Crabs	20%	D	Excl.										
0306940000	- - Norway lobsters ( <i>Nephrops norvegicus</i> )	20%	D	Excl.										
0306950000	- - Shrimps and prawns	20%	D	Excl.										
0306991000	- - - Flours, meals and pellets	10%	D	Excl.										
0306999000	- - - Other	20%	D	Excl.										
0307110000	- Live, fresh or chilled	20%	D	Excl.										
0307120000	- - Frozen	20%	D	Excl.										
0307190000	- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :	20%	D	Excl.										
0307210000	- - Live, fresh or chilled	20%	D	Excl.										
0307220000	- - Frozen	20%	D	Excl.										
0307290000	- Mussels ( <i>Mytilus</i> spp., <i>Perna</i> spp.):	20%	D	Excl.										
0307310000	- - Live, fresh or chilled	20%	D	Excl.										
0307320000	- - Frozen	20%	D	Excl.										
0307390000	- Cuttle fish and squid:	20%	D	Excl.										
0307420000	- - Live, fresh or chilled	20%	D	Excl.										

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
0307430000	- - Frozen	20%	D	Excl.										
0307490000	- Octopus (Octopus spp.):	20%	D	Excl.										
0307510000	- - Live, fresh or chilled	20%	D	Excl.										
0307520000	- - Frozen	20%	D	Excl.										
0307590000	- - Other	20%	D	Excl.										
0307600000	- Clams, cockles and ark shells (families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae):	20%	D	Excl.										
0307710000	- - Live, fresh or chilled	20%	D	Excl.										
0307720000	- - Frozen	20%	D	Excl.										
0307790000	- Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.):	20%	D	Excl.										
0307810000	- - Live, fresh or chilled abalone (Haliotis spp.)	20%	D	Excl.										
0307820000	- - Live, fresh or chilled stromboid conchs (Strombus spp.)	20%	D	Excl.										
0307830000	- - Frozen abalone (Haliotis spp.)	20%	D	Excl.										
0307840000	- - Frozen stromboid conchs (Strombus spp.)	20%	D	Excl.										
0307870000	- - Other abalone (Haliotis spp.)	20%	D	Excl.										
0307880000	- Other, including flours, meals and pellets, fit for human consumption:	20%	D	Excl.										
0307910000	- - Live, fresh or chilled	20%	D	Excl.										
0307920000	- - Frozen	20%	D	Excl.										
0307990000	- - Other	20%	D	Excl.										
0308110000	- - Live, fresh or chilled	20%	D	Excl.										
0308120000	- - Frozen	20%	D	Excl.										
0308190000	- Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus):	20%	D	Excl.										
0308210000	- - Live, fresh or chilled	20%	D	Excl.										
0308220000	- - Frozen	20%	D	Excl.										
0308290000	- - Other	20%	D	Excl.										
0308300000	- Jellyfish (Rhopilema spp.)	20%	D	Excl.										
0308900000	- Other	20%	D	Excl.										
0401100000	- Of a fat content, by weight, not exceeding 1 %	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
0401200000	- Of a fat content, by weight, exceeding 1 % but not exceeding 6 %	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
0401400000	- Of a fat content, by weight, exceeding 6 % but not exceeding 10 %	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
0401500000	- Of a fat content, by weight, exceeding 10 %	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
0402102900	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 %:	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
0402102100	- - - Of a kind, the sale of which is reserved exclusively for registered pharmacies	5%	C	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
0402101000	- - In packings of less than 25 kg:	5%	C	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
0402212100	- - - Of a kind, the sale of which is reserved exclusively for registered pharmacies	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0402212900	- - - Other	10%	A	10%	10%	5%	5%	0%	0%	0%	0%	0%	0%	0%
0402211000	- - In packings of less than 25 kg:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0402291000	- - In packings of less than 25 kg:	5%	C	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
0402292900	- - Other:	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
0402292100	- - - Of a kind, the sale of which is reserved exclusively for registered pharmacies	5%	C	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
0402911000	- - - In packings of 25 kg or more	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
0402912000	- - - In packings of less than 25 kg	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0402990000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0403102000	- - Containing fruit but not containing cocoa	35%	D	Excl.										
0403103000	- - Containing cocoa but not containing fruit	35%	D	Excl.										
0403109000	- - Other	35%	D	Excl.										
0403101000	- - Plain, not containing fruit or cocoa	35%	D	Excl.										
0403909100	- - - In powder form	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
0403909900	- - - Other	35%	C	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	20%
0403901100	- - - In powder form	5%	C	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
0403901900	- - Other:	5%	C	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
0404100000	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	5%	C	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
0404900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0405100000	- Butter	20%	D	Excl.										
0405200000	- Dairy spreads	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0405901000	- - Butterfat and butteroil	5%	C	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
0405909000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0406100000	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	20%	D	Excl.										
0406200000	- Grated or powdered cheese, of all kinds	20%	D	Excl.										
0406300000	- Processed cheese, not grated or powdered	20%	D	Excl.										
0406400000	- Blue-veined cheese and other cheese containing veins produced by Penicillium roqueforti	20%	D	Excl.										
0406900000	- Other cheese	20%	D	Excl.										
0407110000	- - Of fowls of the species Gallus domesticus	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0407190000	- - Other fresh eggs:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0407210000	- - Of fowls of the species Gallus domesticus	35%	A	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	20%
0407290000	- - Other	35%	A	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	20%
0407900000	- Other	35%	A	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	20%
0408110000	- Dried	20%	D	Excl.										
0408190000	- - Other:	20%	D	Excl.										
0408910000	- - Dried	20%	D	Excl.										
0408990000	- - Other	20%	D	Excl.										
0409000000	Natural honey	20%	D	Excl.										
0410000000	Edible products of animal origin, not elsewhere specified or included	20%	D	Excl.										
0501000000	Human hair, unworked, whether or not washed or scoured; waste of human hair	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0502100000	- Pigs', hogs' or boars' bristles and hair and waste thereof	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0502900000	- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0504000000	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0505100000	- Feathers of a kind used for stuffing; down	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0505900000	- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0506100000	- Ossein and bones treated with acid	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0506900000	- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
0507101000	- - Elephant tusks	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0507109000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0507900000	- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0508000000	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0510000000	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0511100000	- Other:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0511910000	- - Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0511990000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0601100000	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0601200000	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	5%	D	Excl.										
0602100000	- Unrooted cuttings and slips	5%	D	Excl.										
0602200000	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0602300000	- Rhododendrons and azaleas, grafted or not	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0602400000	- Roses, grafted or not	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0602900000	- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0603110000	- - Roses	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
0603120000	- - Carnations	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
0603130000	- - Orchids	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
0603140000	- - Chrysanthemums	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
0603150000	- - Lilies ( <i>Lilium</i> spp.)	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
0603190000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
0603900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
0604200000	- Fresh	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
0604900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
0701100000	- Seed	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0701900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
0702000000	Tomatoes, fresh or chilled	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
0703100000	- Onions and shallots	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
0703200000	- Garlic	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
0703900000	- Leeks and other alliaceous vegetables	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
0704100000	- Cauliflowers and headed broccoli	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
0704200000	- Brussels sprouts	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
0704900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
0705110000	- - Cabbage lettuce (head lettuce)	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
0705190000	- Chicory:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
0705210000	- - Witloof chicory ( <i>Cichorium intybus</i> var. <i>foliosum</i> )	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
0705290000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
0706100000	- Carrots and turnips	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0706900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0707000000	Cucumbers and gherkins, fresh or chilled	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0708100000	- Peas ( <i>Pisum sativum</i> )	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0708200000	- Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.)	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0708900000	- Other leguminous vegetables	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0709200000	- Asparagus	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0709300000	- Aubergines (eggplants)	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0709400000	- Mushrooms and truffles:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0709510000	- - Mushrooms of the genus <i>Agaricus</i>	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0709590000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0709600000	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0709700000	- Other:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0709910000	- - Globe artichokes	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0709920000	- - Olives	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0709930000	- - Pumpkins, squash and gourds ( <i>Cucurbita</i> spp.)	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0709990000	- - - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0709991000	- - - Sweet corn	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0710100000	- Leguminous vegetables, shelled or unshelled:	35%	C	35%	35%	35%	35%	35%	35%	35%	35%	35%	20%	0%
0710210000	- - Peas ( <i>Pisum sativum</i> )	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0710220000	- - Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.)	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0710290000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0710300000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0710400000	- Sweetcorn	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0710800000	- Other vegetables	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0710900000	- Mixtures of vegetables	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0711200000	- Olives	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0711400000	- Mushrooms and truffles:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0711510000	- - Mushrooms of the genus <i>Agaricus</i>	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0711590000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0711900000	- Other vegetables; mixtures of vegetables	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0712200000	- Mushrooms, wood ears ( <i>Auricularia</i> spp.), jelly fungi ( <i>Tremella</i> spp.) and truffles:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0712310000	- - Mushrooms of the genus <i>Agaricus</i>	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0712320000	- - Wood ears ( <i>Auricularia</i> spp.)	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0712330000	- - Jelly fungi ( <i>Tremella</i> spp.)	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0712390000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0712900000	- Other vegetables; mixtures of vegetables	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0713109000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0713101000	- - Seeds	5%	C	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
0713209000	- Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.):	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0713201000	- - Seeds	5%	C	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	
0713319000	- - - Other	20%	D	Excl.										

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
0713311000	- - - Seeds	5%	D	Excl.										
0713321000	- - - Seeds	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0713329000	- - - Other	20%	A	20%	20%	10%	10%	10%	5%	5%	0%	0%	0%	0%
0713331000	- - - Seeds	5%	D	Excl.										
0713339000	- - - Other	20%	D	Excl.										
0713349000	- - - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
0713341000	- - - Seeds	5%	C	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
0713351000	- - - Seeds	5%	C	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
0713359000	- - - Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
0713390000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
0713401000	- - Seeds	5%	C	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
0713409000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
0713501000	- - Seeds	5%	C	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
0713509000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
0713601000	- - Seeds	5%	C	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
0713609000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
0713900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
0714100000	- Manioc (cassava)	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
0714200000	- Sweet potatoes	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
0714300000	- Yams ( <i>Dioscorea</i> spp.)	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
0714400000	- Taro ( <i>Colocasia</i> spp.)	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
0714500000	- Yautia ( <i>Xanthosoma</i> spp.)	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
0714900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
0801110000	- - Desiccated	20%	D	Excl.										
0801120000	- - In the inner shell (endocarp)	20%	D	Excl.										
0801190000	- Brazil nuts:	20%	D	Excl.										
0801210000	- - In shell	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
0801220000	- Cashew nuts:	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
0801310000	- - In shell	20%	D	Excl.										
0801320000	- - Shelled	20%	D	Excl.										
0802110000	- - In shell	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
0802120000	- Hazelnuts or filberts ( <i>Corylus</i> spp.):	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
0802210000	- - In shell	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
0802220000	- Walnuts:	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
0802310000	- - In shell	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
0802320000	- Chestnuts ( <i>Castanea</i> spp.):	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
0802410000	- - In shell	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
0802420000	- Pistachios:	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
0802510000	- - In shell	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
0802520000	- Macadamia nuts:	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
0802610000	- - In shell	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
0802620000	- - Shelled	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
0802700000	- Kola nuts ( <i>Cola</i> spp.)	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0802800000	- Areca nuts	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0802900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0803101000	- - Fresh	20%	D	Excl.										
0803102000	- - Dried	20%	D	Excl.										
0803902000	- - Dried	20%	D	Excl.										
0803901000	- - Fresh	20%	D	Excl.										
0804100000	- Dates	5%	D	Excl.										
0804200000	- Figs	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0804300000	- Pineapples	20%	D	Excl.										
0804400000	- Avocados	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0804509000	- - Other	20%	D	Excl.										
0804501000	- - Mangoes	20%	D	Excl.										
0805100000	- Mandarins (including tangerines and satsumas); clementines, wilkins and similar citrus hybrids:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0805210000	- - Mandarins (including tangerines and satsumas)	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0805220000	- - Clementines	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0805290000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0805400000	- Grapefruit, including pomelos	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0805500000	- Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> )	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0805900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0806100000	- Fresh	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0806200000	- Dried	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0807110000	- - Watermelons	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0807190000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0807200000	- Papaws (papayas)	20%	D	Excl.										
0808100000	- Apples	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0808300000	- Pears	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0808400000	- Quinces	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0809100000	- Cherries:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0809210000	- - Sour cherries ( <i>Prunus cerasus</i> )	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0809290000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0809300000	- Peaches, including nectarines	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0809400000	- Plums and sloes	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0810100000	- Strawberries	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0810200000	- Raspberries, blackberries, mulberries and loganberries	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0810300000	- Black-, white- or redcurrants and gooseberries	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0810400000	- Cranberries, bilberries and other fruit of the genus <i>Vaccinium</i>	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0810500000	- Kiwifruit	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0810600000	- Durians	20%	D	Excl.										
0810700000	- Persimmons	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0810900000	- Other	20%	D	Excl.										

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
0811100000	- Strawberries	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
0811200000	- Raspberries, blackberries, mulberries, loganberries, black-, white- or redcurrants and gooseberries	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
0811900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
0812100000	- Cherries	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
0812900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
0813100000	- Apricots	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
0813200000	- Prunes	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
0813300000	- Apples	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
0813401000	- - Tamarind	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
0813409000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
0813500000	- Mixtures of nuts or dried fruits of this chapter	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
0814000000	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	5%	D	Excl.										
0901111100	- - - Cherry-red	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
0901111200	- - - Extra-prima, prima, superior	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
09011115400	- - - Other	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
09011115300	- - - Normal, small, very small sized	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
09011115200	- - - Extra-prima, prima, superior	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
09011115100	- - - Cherry-red	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
09011111300	- - - Normal, small, very small sized	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
09011111900	- - - Robusta:	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
09011112100	- - - Cherry-red	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
09011112200	- - - Extra prima, prima, superior excellent grade zero	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
09011112300	- - - Extra prima, normal excellent, small, very small sized grade four	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
09011112400	- - - Extra prima, prima , superior:	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
09011112510	- - - Grade one	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
09011112520	- - - Grade two	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
09011112590	- - - Normal, small, very small sized:	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
09011112610	- - - Grade one	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
09011112620	- - - Grade three	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
09011112630	- - - Grade four	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
09011112690	- - - Other	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
09011112700	- - - Green coffee, broken	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
09011112800	- - - Black coffee	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
09011112900	- - - Arabusta:	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
09011113100	- - - Cherry-red	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
09011113200	- - - Extra-prima, prima, superior	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
09011113300	- - - Normal, small, very small sized	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
09011113400	- - - Liberica:	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
09011114100	- - - Cherry-red	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
09011114200	- - - Extra-prima, prima, superior	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
09011114300	- - - Normal, small, very small sized	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
0901114400	- - - Other types:	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
0901129000	- Coffee, roasted:	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
0901122000	- - - Arabusta	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
0901121000	- - - Robusta	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
0901211000	- - - Uncrushed	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0901212000	- - - Crushed	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0901221000	- - - Uncrushed	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0901222000	- - - Crushed	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0901900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0902100000	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
0902200000	- Other green tea (not fermented)	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
0902300000	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
0902400000	- Other black tea (fermented) and other partly fermented tea	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
0903000000	Maté	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0904110000	- - Neither crushed nor ground	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0904120000	- Fruit of the genus Capsicum or of the genus Pimenta:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0904210000	- - Dried, neither crushed nor ground	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0904220000	- - Crushed or ground	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0905100000	- Neither crushed nor ground	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0905200000	- Crushed or ground	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0906110000	- Cinnamon (Cinnamomum zeylanicum Blume)	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0906190000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0906200000	- Crushed or ground	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0907100000	- Neither crushed nor ground	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0907200000	- Crushed or ground	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0908110000	- - Neither crushed nor ground	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0908120000	- Mace:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0908210000	- - Neither crushed nor ground	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0908220000	- Cardamoms:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0908310000	- - Neither crushed nor ground	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0908320000	- Crushed or ground	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0909210000	- - Neither crushed nor ground	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0909220000	- Seeds of cumin:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0909310000	- - Neither crushed nor ground	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0909320000	- Seeds of anise, badian, caraway or fennel; juniper berries:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0909610000	- - Neither crushed nor ground	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0909620000	- - Crushed or ground	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0910110000	- - Neither crushed nor ground	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0910120000	- - Crushed or ground	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0910200000	- Saffron	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0910300000	- Other spices:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
0910910000	- - Mixtures referred to in note 1(b) to this chapter	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
0910990000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
1001110000	- - Seed	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	
1001190000	- - Other:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	
1001910000	- - Seed	5%	D	Excl.										
1001990000	- - Other	5%	D	Excl.										
1002100000	- - Seed	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	
1002900000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	
1003100000	- - Seed	5%	D	Excl.										
1003900000	- - Other	5%	D	Excl.										
1004100000	- - Seed	5%	D	Excl.										
1004900000	- - Other	5%	D	Excl.										
1005100000	- - Seed	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	
1005900000	- - Other	5%	D	Excl.										
1006101000	- - Seed	5%	D	Excl.										
1006109000	- - Other	5%	D	Excl.										
1006200000	- - Husked (brown) rice	10%	D	Excl.										
1006301000	- - In packings of more than 5 kg or in bulk	10%	D	Excl.										
1006309000	- - In packings of 5 kg or less	10%	D	Excl.										
1006400000	- - Broken rice	10%	D	Excl.										
1007100000	- - Seed	5%	D	Excl.										
1007900000	- - Other	5%	D	Excl.										
1008100000	- - Millet:	5%	D	Excl.										
1008210000	- - Seed	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	
1008290000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	
1008300000	- - Canary seed	5%	D	Excl.										
1008400000	- - Fonio ( <i>Digitaria</i> spp.)	5%	D	Excl.										
1008500000	- - Quinoa ( <i>Chenopodium quinoa</i> )	5%	D	Excl.										
1008600000	- - Triticale	5%	D	Excl.										
1008900000	- - Other cereals	5%	D	Excl.										
1101000000	- Wheat or meslin flour	20%	D	Excl.										
1102200000	- Maize (corn) flour	20%	D	Excl.										
1102901000	- - Of millet or sorghum	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
1102909000	- - Of other cereals	20%	D	Excl.										
1103110000	- - Of wheat	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	
1103130000	- - Of maize (corn)	10%	D	Excl.										
1103190000	- - Of other cereals	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
1103200000	- - Pellets	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
1104120000	- - Of oats	10%	D	Excl.										
1104190000	- - Other worked grains (for example, hulled, pearlled, sliced or kibbled):	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
1104220000	- - Of oats	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
1104230000	- - Of maize (corn)	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
1104290000	- - Of other cereals	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
1104300000	- Germ of cereals, whole, rolled, flaked or ground	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
1105100000	- Flour, meal and powder	10%	D	Excl.										
1105200000	- Flakes, granules and pellets	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
1106100000	- Of the dried leguminous vegetables of heading 0713	20%	D	Excl.										
1106202000	- - Other:	20%	D	Excl.										
1106209100	- - - Cocoyam flour	20%	D	Excl.										
1106201200	- - - Meal and dough	20%	D	Excl.										
1106209900	- - - Other	20%	D	Excl.										
1106201100	- - - Flour and powder	20%	D	Excl.										
1106309000	- - Other	20%	D	Excl.										
1106301000	- - Plantain flour	20%	D	Excl.										
1107100000	- Not roasted	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
1107200000	- Roasted	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
1108119000	- - - Other	10%	D	Excl.										
1108111000	- - - Pharmaceutical grade	10%	D	Excl.										
1108129000	- - - Other	10%	D	Excl.										
1108121000	- - - Pharmaceutical grade	10%	D	Excl.										
1108139000	- - - Other	10%	D	Excl.										
1108131000	- - - Pharmaceutical grade	10%	D	Excl.										
1108149000	- - - Other	10%	D	Excl.										
1108141000	- - - Pharmaceutical grade	10%	D	Excl.										
1108199000	- - - Other	10%	D	Excl.										
1108191000	- - - Pharmaceutical grade	10%	D	Excl.										
1108200000	- Inulin	10%	D	Excl.										
1109000000	Wheat gluten, whether or not dried	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
1201100000	- Seed	5%	D	Excl.										
1201900000	- Other	10%	D	Excl.										
1202300000	- Other:	5%	D	Excl.										
1202419000	- - - Other	10%	D	Excl.										
1202411000	- - - Used for manufacturing oil	5%	D	Excl.										
1202429000	- - - Other	10%	D	Excl.										
1202421000	- - - Used for manufacturing oil	5%	D	Excl.										
1203000000	Copra	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1204000000	Linseed, whether or not broken	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1205100000	- Low erucic acid rape or colza seeds	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1205900000	- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1206000000	Sunflower seeds, whether or not broken	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1207100000	- Cotton seeds:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1207210000	- - Seed	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1207290000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1207300000	- Castor oil seeds	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
1207400000	- Sesamum seeds	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1207500000	- Mustard seeds	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1207600000	- Safflower ( <i>Carthamus tinctorius</i> ) seeds	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1207700000	- Other:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1207910000	- - Poppy seeds	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1207999000	- - - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1207991000	- - - Shea nuts (karate nuts)	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1208100000	- Of soya beans	10%	D	Excl.										
1208900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
1209100000	- Seeds of forage plants:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1209210000	- - Lucerne (alfalfa) seeds	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1209220000	- - Clover ( <i>Trifolium</i> spp.) seeds	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1209230000	- - Fescue seeds	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1209240000	- - Kentucky blue grass ( <i>Poa pratensis</i> L.) seeds	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1209250000	- - Ryegrass ( <i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seeds	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1209290000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1209300000	- Other:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1209910000	- - Vegetable seeds	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1209990000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1210100000	- Hop cones, neither ground nor powdered nor in the form of pellets	5%	D	Excl.										
1210200000	- Hop cones, ground, powdered or in the form of pellets; lupulin	5%	D	Excl.										
1211200000	- Ginseng roots	5%	D	Excl.										
1211300000	- Coca leaf	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1211400000	- Poppy straw	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1211500000	- Ephedra	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1211909000	- - Other	5%	D	Excl.										
1211901000	- - Pyrethrum	5%	D	Excl.										
1211902000	- - Bark and wood used in pharmacy and medicine	5%	D	Excl.										
1212210000	- - Fit for human consumption	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1212290000	- Other:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1212910000	- - Sugar beet	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1212920000	- - Locust beans (carob)	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1212930000	- - Sugar cane	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1212940000	- - Chicory roots	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1212990000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1213001000	- Corn husks	5%	D	Excl.										
1213009000	- Other	5%	D	Excl.										
1214100000	- Lucerne (alfalfa) meal and pellets	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1214900000	- Other	5%	D	Excl.										
1301200000	- Gum Arabic	5%	D	Excl.										
1301900000	- Other	5%	D	Excl.										
1302110000	- - Opium	5%	D	Excl.										

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
1302120000	- - Of liquorice	5%	D	Excl.										
1302130000	- - Of hops	5%	D	Excl.										
1302140000	- - Of ephedra	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1302190000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1302200000	- Mucilages and thickeners, whether or not modified, derived from vegetable products:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1302310000	- - Agar-agar	5%	D	Excl.										
1302320000	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	5%	D	Excl.										
1302390000	- - Other	5%	D	Excl.										
1401100000	- Bamboos	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1401200000	- Rattans	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1401900000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1404200000	- Cotton linters	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1404901000	- - Hard seeds, pips, hulls and nuts of a kind used for carving	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1404909000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1501100000	- Lard	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
1501200000	- Other pig fat	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
1501900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
1502100000	- Tallow	10%	D	Excl.										
1502900000	- Other	10%	D	Excl.										
1503000000	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	5%	D	Excl.										
1504100000	- Fish-liver oils and their fractions	10%	D	Excl.										
1504200000	- Fats and oils and their fractions, of fish, other than liver oils	10%	D	Excl.										
1504300000	- Fats and oils and their fractions, of marine mammals	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
1505000000	Wool grease and fatty substances derived therefrom (including lanolin)	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1506000000	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	10%	D	Excl.										
1507100000	- Crude oil, whether or not degummed	10%	D	Excl.										
1507900000	- Other	20%	D	Excl.										
1508100000	- Crude oil	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
1508901000	- - Put up for retail sale in packings with a net content of 5 l or less	35%	D	Excl.										
1508909000	- - Other	35%	D	Excl.										
1509109000	- - Other	10%	D	Excl.										
1509101000	- - Put up for retail sale in packings with a net content of 5 l or less	10%	D	Excl.										
1509909000	- - Other	20%	D	Excl.										
1509901000	- - Put up for retail sale in packings with a net content of 5 l or less	20%	D	Excl.										
1510001000	- Put up for retail sale in packings with a net content of 5 l or less	20%	D	Excl.										
1510009000	- - Other	20%	D	Excl.										
1511100000	- Crude oil	5%	D	Excl.										
1511901000	- - Other:	10%	D	Excl.										
1511909100	- - - Put up for retail sale in packings with a net content of 5 l or less	35%	D	Excl.										
1511909900	- - - Other	35%	D	Excl.										

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
1512110000	- - Crude oil	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
1512190000	- Cotton-seed oil and its fractions:	20%	D	Excl.										
1512210000	- - Crude oil, whether or not gossypol has been removed	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
1512290000	- - Other	35%	D	Excl.										
1513110000	- - Crude oil	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
1513190000	- Palm kernel or babassu oil and fractions thereof:	35%	D	Excl.										
1513210000	- - Crude oil	10%	D	Excl.										
1513290000	- - Other	20%	D	Excl.										
1514110000	- - Crude oil	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
1514190000	- Other:	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
1514910000	- - Crude oil	10%	D	Excl.										
1514990000	- - Other	20%	D	Excl.										
1515110000	- - Crude oil	10%	D	Excl.										
1515190000	- Maize (corn) oil and its fractions:	20%	D	Excl.										
1515210000	- - Crude oil	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
1515290000	- - Other	20%	D	Excl.										
1515300000	- Castor oil and its fractions	10%	D	Excl.										
1515500000	- Sesame oil and its fractions	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
1515901100	- - - Crude oil	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
1515909000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
1515901900	- - - Other	20%	D	Excl.										
1516100000	- Animal fats and oils and their fractions	20%	D	Excl.										
1516209000	- - Other	10%	D	Excl.										
1516201000	- - Hydrogenated vegetable fats	10%	D	Excl.										
1517100000	- Margarine, excluding liquid margarine	20%	D	Excl.										
1517901000	- - Other food preparations of vegetable fats	20%	D	Excl.										
1517909000	- - Other	20%	D	Excl.										
1518000000	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included	20%	D	Excl.										
1520000000	Glycerol, crude; glycerol waters and glycerol lyes	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
1521100000	- Vegetable waxes	5%	D	Excl.										
1521901000	- Beeswax and other insect waxes	5%	D	Excl.										
1521909000	- - Other	5%	D	Excl.										
1522000000	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
1601009000	- Other	35%	D	Excl.										
1601001000	- Of liver	35%	D	Excl.										
1602100000	- Homogenised preparations	20%	D	Excl.										
1602200000	- Of poultry of heading 0105:	35%	D	Excl.										
1602310000	- - Of turkeys	35%	D	Excl.										

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
1602320000	- - Of fowls of the species Gallus domesticus	35%	D	Excl.										
1602390000	- Of swine:	35%	D	Excl.										
1602410000	- - Hams and cuts thereof	35%	D	Excl.										
1602420000	- - Shoulders and cuts thereof	35%	D	Excl.										
1602490000	- - Other, including mixtures	35%	D	Excl.										
1602509000	- - Other	35%	D	Excl.										
1602501000	- - Canned beef (corned beef)	35%	D	Excl.										
1602900000	- Other, including preparations of blood of any animal	35%	D	Excl.										
1603000000	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	20%	D	Excl.										
1604110000	- - Salmon	20%	D	Excl.										
1604120000	- - Herring	20%	D	Excl.										
1604131000	- - - Sardines, in ¼ club cans of a height of 30 mm or less	20%	D	Excl.										
1604139000	- - - Other	20%	D	Excl.										
1604140000	- - Tuna, skipjack and bonito (Sarda spp.)	20%	D	Excl.										
1604150000	- - Mackerel	20%	D	Excl.										
1604160000	- - Anchovies	20%	D	Excl.										
1604170000	- - Eels	20%	D	Excl.										
1604180000	- - Shark fins	20%	D	Excl.										
1604190000	- - Other	20%	D	Excl.										
1604200000	- - Caviar and caviar substitutes:	20%	D	Excl.										
1604310000	- - Caviar	20%	D	Excl.										
1604320000	- - Caviar substitutes	20%	D	Excl.										
1605100000	- Shrimps and prawns:	20%	D	Excl.										
1605210000	- - Not in airtight containers	20%	D	Excl.										
1605290000	- - Other	20%	D	Excl.										
1605300000	- Lobster	20%	D	Excl.										
1605400000	- Molluscs:	20%	D	Excl.										
1605510000	- - Oysters	20%	D	Excl.										
1605520000	- - Scallops, including queen scallops	20%	D	Excl.										
1605530000	- - Mussels	20%	D	Excl.										
1605540000	- - Cuttlefish and squid	20%	D	Excl.										
1605550000	- - Octopus	20%	D	Excl.										
1605560000	- - Clams, cockles and arkshells	20%	D	Excl.										
1605570000	- - Abalone	20%	D	Excl.										
1605580000	- - Snails, other than sea snails	20%	D	Excl.										
1605590000	- - Other aquatic invertebrates:	20%	D	Excl.										
1605610000	- - Sea cucumbers	20%	D	Excl.										
1605620000	- - Sea urchins	20%	D	Excl.										
1605630000	- - Jellyfish	20%	D	Excl.										
1605690000	- - Other	20%	D	Excl.										
1701120000	- - Beet sugar	20%	D	Excl.										
1701130000	- - Cane sugar specified in subheading note 2 to this chapter	10%	D	Excl.										

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
1701141000	- - - Meant for sugar refinery	10%	D	Excl.										
1701149000	- Other:	20%	D	Excl.										
1701911000	- - - In powder, crystal or granule form	20%	D	Excl.										
1701919000	- - - Other	20%	D	Excl.										
1701991000	- - - In powder, crystal or granule form	20%	D	Excl.										
1701999000	- - - Other	20%	D	Excl.										
1702110000	- - Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1702190000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1702200000	- Maple sugar and maple syrup	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1702300000	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
1702400000	- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1702500000	- Chemically pure fructose	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1702600000	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1702900000	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
1703100000	- Cane molasses	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
1703900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
1704100000	- Chewing gum, whether or not sugar-coated	35%	D	Excl.										
1704900000	- Other	35%	D	Excl.										
1801003000	- Broken	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1801002000	- Roasted	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1801001900	- - Other quality	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1801001200	- - Standard quality	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1801001100	- - Superior quality	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1802000000	Cocoa shells, husks, skins and other cocoa waste	10%	D	Excl.										
1803100000	- Not defatted	10%	D	Excl.										
1803200000	- Wholly or partly defatted	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
1804002000	- Natural cocoa butter	10%	D	Excl.										
1804009000	- Other butter of cocoa and deodorised cocoa	10%	D	Excl.										
1804001000	- Fat and oil of cocoa	10%	D	Excl.										
1805001000	- In packings with a net content not exceeding 2 kg	35%	D	Excl.										
1805009000	- Other	35%	D	Excl.										
1806100000	- Cocoa powder, containing added sugar or other sweetening matter	35%	D	Excl.										
1806200000	- Other, in blocks, slabs or bars:	35%	D	Excl.										
1806310000	- - Filled	35%	D	Excl.										
1806321000	- - - Chocolate	35%	D	Excl.										
1806329000	- - - Other	35%	D	Excl.										
1806901000	- - Other confectionery containing either cocoa, chocolate or both	35%	D	Excl.										
1806909000	- - Other food preparations containing either cocoa, chocolate or both	35%	D	Excl.										

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
1901100000	- Preparations suitable for infants or young children, put up for retail sale	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1901200000	- Mixes and doughs for the preparation of bakers' wares of heading 1905	10%	D	Excl.										
1901903000	- - Malt extract	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
1901902000	- - Preparations of milk containing vegetable fats and oils, powdered or granular, in packings of 12.5 kg but not exceeding 25 kg	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
1901901000	- - Preparations of milk containing vegetable fats and oils, powdered or granular, in packings exceeding 25 kg	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
1901904000	- - Other:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
1901909900	- - - Other	20%	B	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
1901909100	- - - Food preparations of cassava products of heading 1106 (including "Gari" but excluding products of heading 1903)	20%	B	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
1902110000	- - Containing eggs	20%	D	Excl.										
1902190000	- - Other	20%	D	Excl.										
1902200000	- Stuffed pasta, whether or not cooked or otherwise prepared	20%	D	Excl.										
1902300000	- Other pasta	20%	D	Excl.										
1902400000	- Couscous	20%	D	Excl.										
1903000000	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	20%	D	Excl.										
1904100000	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	20%	D	Excl.										
1904201000	- - Oat meal in packings of not less than 25 kg	20%	D	Excl.										
1904209000	- - Other	20%	D	Excl.										
1904300000	- Bulgur wheat	20%	D	Excl.										
1904900000	- Other	20%	D	Excl.										
1905100000	- Crispbread	20%	D	Excl.										
1905200000	- Sweet biscuits; waffles and wafers:	20%	D	Excl.										
1905310000	- - Sweet biscuits	35%	D	Excl.										
1905320000	- - Waffles and wafers	35%	D	Excl.										
1905400000	- Rusks, toasted bread and similar toasted products	35%	D	Excl.										
1905900000	- Other	35%	C	35%	35%	35%	35%	35%	35%	35%	35%	35%	20%	0%
2001100000	- Cucumbers and gherkins	20%	D	Excl.										
2001900000	- Other	20%	D	Excl.										
2002100000	- Tomatoes, whole or in pieces	35%	D	Excl.										
2002901100	- - - Triple concentrate	10%	D	Excl.										
2002901900	- - - Other	10%	D	Excl.										
2002902000	- - Tomato paste or concentrates, put up for retail sale	35%	D	Excl.										
2002909000	- - Other	35%	D	Excl.										
2003100000	- Mushrooms of the genus Agaricus	20%	D	Excl.										
2003900000	- Other	20%	D	Excl.										
2004100000	- Potatoes	35%	D	Excl.										
2004900000	- Other vegetables and mixtures of vegetables	20%	D	Excl.										
2005100000	- Homogenised vegetables	20%	D	Excl.										
2005200000	- Potatoes	35%	D	Excl.										
2005400000	- Beans (Vigna spp., Phaseolus spp.):	20%	D	Excl.										

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
2005510000	- - Beans, shelled	20%	D	Excl.										
2005590000	- - Other	20%	D	Excl.										
2005600000	- Asparagus	20%	D	Excl.										
2005700000	- Olives	20%	D	Excl.										
2005800000	- Other vegetables and mixtures of vegetables:	20%	D	Excl.										
2005910000	- - Bamboo shoots	20%	D	Excl.										
2005990000	- - Other	20%	D	Excl.										
2006000000	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	20%	D	Excl.										
2007100000	- Other:	20%	D	Excl.										
2007910000	- - Citrus fruit	20%	D	Excl.										
2007990000	- - Other	20%	D	Excl.										
2008111000	- - - Peanut butter	20%	D	Excl.										
2008119000	- - - Other	20%	D	Excl.										
2008190000	- - Other, including mixtures	20%	D	Excl.										
2008200000	- Pineapples	20%	D	Excl.										
2008300000	- Citrus fruit	20%	D	Excl.										
2008400000	- Pears	20%	D	Excl.										
2008500000	- Apricots	20%	D	Excl.										
2008600000	- Cherries	20%	D	Excl.										
2008700000	- Peaches, including nectarines	20%	D	Excl.										
2008800000	- Other, including mixtures other than those of subheading 2008.19:	20%	D	Excl.										
2008910000	- - Palm hearts	20%	D	Excl.										
2008930000	- - Cranberries ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccus</i> , <i>Vaccinium vitis-idaea</i> )	20%	D	Excl.										
2008970000	- - Mixtures	20%	D	Excl.										
2008990000	- - Other	20%	D	Excl.										
2009111000	- - - Concentrate of a weight of not less than 25 kg, for industrial use	10%	D	Excl.										
2009119000	- - - Other	20%	D	Excl.										
2009121000	- - - Concentrate of a weight of not less than 25 kg, for industrial use	10%	D	Excl.										
2009129000	- - - Other	20%	D	Excl.										
2009191000	- - - Concentrate of a weight of not less than 25 kg, for industrial use	10%	D	Excl.										
2009199000	- - Grapefruit (including pomelo) juice:	20%	D	Excl.										
2009211000	- - - Concentrate of a weight of not less than 25 kg, for industrial use	10%	D	Excl.										
2009219000	- - - Other	20%	D	Excl.										
2009291000	- - - Concentrate of a weight of not less than 25 kg, for industrial use	10%	D	Excl.										
2009299000	- - Juice of any other single citrus fruit:	20%	D	Excl.										
2009311000	- - - Concentrate of a weight of not less than 25 kg, for industrial use	10%	D	Excl.										
2009319000	- - - Other	20%	D	Excl.										
2009391000	- - - Concentrate of a weight of not less than 25 kg, for industrial use	10%	D	Excl.										
2009399000	- - Pineapple juice:	20%	D	Excl.										
2009411000	- - - Concentrate of a weight of not less than 25 kg, for industrial use	10%	D	Excl.										
2009419000	- - - Other	20%	D	Excl.										

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
2009491000	- - Concentrate of a weight of not less than 25 kg, for industrial use	10%	D	Excl.										
2009499000	- - Other	20%	D	Excl.										
2009501000	- Concentrate of a weight of not less than 25 kg, for industrial use	10%	D	Excl.										
2009509000	- Grape juice (including grape must):	20%	D	Excl.										
2009611000	- - Concentrate of a weight of not less than 25 kg, for industrial use	10%	D	Excl.										
2009619000	- - Other	20%	D	Excl.										
2009691000	- - Concentrate of a weight of not less than 25 kg, for industrial use	10%	D	Excl.										
2009699000	- Apple juice:	20%	D	Excl.										
2009711000	- - Concentrate of a weight of not less than 25 kg, for industrial use	10%	D	Excl.										
2009719000	- - Other	20%	D	Excl.										
2009791000	- - Concentrate of a weight of not less than 25 kg, for industrial use	10%	D	Excl.										
2009799000	- Juice of any other single fruit or vegetable:	20%	D	Excl.										
2009811000	- - Concentrate of a weight of not less than 25 kg, for industrial use	10%	D	Excl.										
2009819000	- - Other	20%	D	Excl.										
2009891100	- - - Concentrate of a weight of not less than 25 kg, for industrial use	10%	D	Excl.										
2009891900	- - Tamarind juice:	20%	D	Excl.										
2009892100	- - - Concentrate of a weight of not less than 25 kg, for industrial use	10%	D	Excl.										
2009892900	- - Mango juice:	20%	D	Excl.										
2009893100	- - - Concentrate of a weight of not less than 25 kg, for industrial use	10%	D	Excl.										
2009899900	- - - Other	20%	D	Excl.										
2009893900	- - Other:	20%	D	Excl.										
2009899100	- - - Concentrate of a weight of not less than 25 kg, for industrial use	10%	D	Excl.										
2009901000	- Concentrate of a weight of not less than 25 kg, for industrial use	10%	D	Excl.										
2009909000	- - Other	20%	D	Excl.										
2101110000	- Extracts, essences and concentrates	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
2101120000	- - Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
2101200000	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté	10%	D	Excl.										
2101300000	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	20%	D	Excl.										
2102100000	- Active yeasts	5%	D	Excl.										
2102200000	- Inactive yeasts; other single-cell micro-organisms, dead	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2102300000	- Prepared baking powders	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2103100000	- Soya sauce	20%	D	Excl.										
2103200000	- Tomato ketchup and other tomato sauces	35%	D	Excl.										
2103300000	- Mustard flour and meal and prepared mustard	20%	D	Excl.										
2103901000	- - Other:	20%	D	Excl.										
2103909100	- - - Seasoning powder in packings of not less than 25 kg	20%	D	Excl.										
2103909900	- - Other	20%	D	Excl.										
2104101000	- - Preparations in block or loaf form	20%	D	Excl.										
2104109000	- - Other	20%	D	Excl.										
2104200000	- Homogenised composite food preparations	20%	D	Excl.										

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
2105000000	Ice cream and other edible ice, whether or not containing cocoa	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
2106101000	- - Protein concentrates	5%	D	Excl.										
2106102000	- - Textured protein substances	10%	D	Excl.										
2106909400	- - - Powders for the instant preparation of drinks	20%	D	Excl.										
2106909500	- - - Preparations for "herbal tea"	20%	D	Excl.										
2106909600	- - - Food supplements	20%	D	Excl.										
2106909300	- - - Bread-improvers	5%	D	Excl.										
2106909200	- - - Extracts, essences and flavouring products of a kind used in the drink industries	10%	D	Excl.										
2106909900	- - - Other	20%	D	Excl.										
2106901000	- - Other:	20%	D	Excl.										
2106909100	- - - Stock powder	10%	D	Excl.										
2201102000	- - Aerated waters	35%	D	Excl.										
2201101000	- - Mineral waters	35%	D	Excl.										
2201900000	- Other	35%	D	Excl.										
2202100000	- Other:	20%	D	Excl.										
2202910000	- - Non-alcoholic beer	20%	D	Excl.										
2202991000	- - - Beverages containing high doses of caffeine, of the kind "energy drinks"	20%	D	Excl.										
2202999000	- - - Other	20%	D	Excl.										
2203001000	- In containers holding 50 cl or less	20%	D	Excl.										
2203009000	- Other	20%	D	Excl.										
2204100000	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	20%	D	Excl.										
2204210000	- - In containers holding 2 l or less	20%	D	Excl.										
2204220000	- - In containers holding more than 2 l but not more than 10 l	20%	D	Excl.										
2204291000	- - Wine in containers holding 200 l or more for industry	20%	D	Excl.										
2204299000	- - - Other	20%	D	Excl.										
2204300000	- Other grape must	20%	D	Excl.										
2205100000	- In containers holding 2 l or less	20%	D	Excl.										
2205900000	- Other	20%	D	Excl.										
2206001000	- Other:	20%	D	Excl.										
2206009100	- - Palm wine	20%	D	Excl.										
2206009900	- - Other	20%	D	Excl.										
2207101000	- - For medical, pharmaceutical or scientific purposes	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
2207109000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
2207200000	- Ethyl alcohol and other spirits, denatured, of any strength	10%	D	Excl.										
2208201000	- - Brandy	20%	D	Excl.										
2208209000	- - Other	20%	D	Excl.										
2208300000	- Whiskies	20%	D	Excl.										
2208400000	- Rum and other spirits obtained by distilling fermented sugar-cane products	20%	D	Excl.										
2208500000	- Gin and Geneva	20%	D	Excl.										
2208600000	- Vodka	20%	D	Excl.										
2208700000	- Liqueurs and cordials	20%	D	Excl.										

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
2208900000	- Other	20%	D	Excl.										
2209001000	- Alcohol vinegar	20%	D	Excl.										
2209009000	- Other	20%	D	Excl.										
2301100000	- Flours, meals and pellets, of meat or meat offal; greaves	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
2301200000	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	10%	D	Excl.										
2302100000	- Of maize (corn)	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
2302300000	- Of wheat	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
2302400000	- Of other cereals	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
2302500000	- Of leguminous plants	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
2303100000	- Residues of starch manufacture and similar residues	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
2303200000	- Beet-pulp, bagasse and other waste of sugar manufacture	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
2303300000	- Brewing or distilling dregs and waste	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
2304000000	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	10%	D	Excl.										
2305000000	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of groundnut oil	10%	D	Excl.										
2306100000	- Of cotton seeds	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
2306200000	- Of linseed	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
2306300000	- Of rape or colza seeds:	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
2306410000	- - Of low erucic acid rape or colza seeds	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
2306490000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
2306500000	- Of coconut or copra	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
2306600000	- Of palm nuts or kernels	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
2306900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
2307000000	Wine lees; argol	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
2308000000	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
2309100000	- Dog or cat food, put up for retail sale	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
2309901000	- - Preparations containing added vitamins	5%	D	Excl.										
2309909000	- - Other	10%	D	Excl.										
2401100000	- Tobacco, not stemmed/stripped	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2401200000	- Tobacco, partly or wholly stemmed/stripped	5%	D	Excl.										
2401300000	- Tobacco refuse	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2402100000	- Cigars, cheroots and cigarillos, containing tobacco	20%	D	Excl.										
2402200000	- Cigarettes containing tobacco	20%	D	Excl.										
2402900000	- Other	20%	D	Excl.										
2403110000	- - Water-pipe tobacco specified in subheading note 1 to this chapter	20%	D	Excl.										
2403190000	- Other:	20%	D	Excl.										
2403910000	- - "Homogenised" or "reconstituted" tobacco	10%	A	10%	10%	5%	5%	0%	0%	0%	0%	0%	0%	0%
2403991000	- - - Expanded tobacco	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
2403999000	- - - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
2501001000	- Denatured salt	5%	D	Excl.										
2501002000	- Salt for human consumption	10%	D	Excl.										
2501003000	- Compressed salt used in animal feeding	5%	D	Excl.										
2501009000	- Other	10%	D	Excl.										
2502000000	Unroasted iron pyrites	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2503000000	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2504100000	- In powder or in flakes	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2504900000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2505100000	- Silica sands and quartz sands	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2505900000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2506100000	- Quartz	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2506200000	- Quartzite	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2507000000	Kaolin and other kaolinic clays, whether or not calcined	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2508100000	- Bentonite	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2508300000	- Fireclay	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2508400000	- Other clays	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2508500000	- Andalusite, kyanite and sillimanite	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2508600000	- Mullite	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2508700000	- Chamotte or dinas earths	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2509000000	Chalk	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2510100000	- Unground	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2510200000	- Ground	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2511100000	- Natural barium sulphate (barytes)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2511200000	- Natural barium carbonate (witherite)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2512000000	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2513100000	- Pumice stone	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2513200000	- Emery, natural corundum, natural garnet and other natural abrasives	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2514000000	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2515110000	- - Crude or roughly trimmed	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2515120000	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2515200000	- Ecaussine and other calcareous monumental or building stone; alabaster	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2516110000	- - Crude or roughly trimmed	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2516120000	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2516200000	- Sandstone	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2516900000	- Other monumental or building stone	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2517100000	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metallising or for railway or other ballast, shingle and flint, whether or not heat-treated	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
2517200000	- Macadam of slag, cress or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2517300000	- Granules, chippings and powder, of stones of heading 2515 or 2516, whether or not heat-treated:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2517410000	-- Of marble	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2517490000	-- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2518100000	- Dolomite, not calcined or sintered	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2518200000	- Calcined or sintered dolomite	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2518300000	- Dolomite ramming mix	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2519100000	- Natural magnesium carbonate (magnesite)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2519900000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2520100000	- Gypsum; anhydrite	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2520200000	- Plasters	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
2521000000	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2522100000	- Quicklime	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
2522200000	- Slaked lime	20%	D	Excl.										
2522300000	- Hydraulic lime	20%	D	Excl.										
2523100000	- Portland cement:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
2523210000	-- White cement, whether or not artificially coloured	20%	D	Excl.										
2523290000	-- Other	20%	D	Excl.										
2523300000	- Aluminous cement	20%	D	Excl.										
2523900000	- Other hydraulic cements	20%	D	Excl.										
2524100000	- Crocidolite	10%	D	Excl.										
2524900000	- Other	5%	D	Excl.										
2525100000	- Crude mica and mica rifted into sheets or splittings	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2525200000	- Mica powder	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2525300000	- Mica waste	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2526100000	- Not crushed, not powdered	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2526200000	- Crushed or powdered	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2528000000	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H <sub>3</sub> BO <sub>3</sub> calculated on the dry weight	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2529100000	- Fluorspar:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2529210000	-- Containing by weight 97 % or less of calcium fluoride	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2529220000	-- Containing by weight more than 97 % of calcium fluoride	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2529300000	- Leucite; nepheline and nepheline syenite	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2530100000	- Vermiculite, perlite and chlorites, unexpanded	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2530200000	- Kieserite, epsomite (natural magnesium sulphates)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2530900000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2601119000	-- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2601113000	-- Iron ores concentrates	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2601112000	-- Iron ores fines	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
2601111000	- - - Iron ores lumps	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2601120000	- - Agglomerated	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2601200000	- Roasted iron pyrites	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2602000000	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2603000000	Copper ores and concentrates	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2604000000	Nickel ores and concentrates	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2605000000	Cobalt ores and concentrates	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2606000000	Aluminium ores and concentrates	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2607000000	Lead ores and concentrates	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2608000000	Zinc ores and concentrates	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2609000000	Tin ores and concentrates	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2610000000	Chromium ores and concentrates	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2611000000	Tungsten ores and concentrates	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2612100000	- Uranium ores and concentrates	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2612200000	- Thorium ores and concentrates	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2613100000	- Roasted	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2613900000	- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2614000000	Titanium ores and concentrates	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2615100000	- Zirconium ores and concentrates	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2615900000	- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2616100000	- Silver ores and concentrates	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2616909000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2616901000	- - Gold ores and concentrates	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2617100000	- Antimony ores and concentrates	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2617900000	- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2618000000	Granulated slag (slag sand) from the manufacture of iron or steel	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2619000000	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2620110000	- - Hard zinc spelter	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2620190000	- Containing mainly lead:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2620210000	- - Leaded gasoline sludges and leaded anti-knock compound sludges	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2620290000	- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2620300000	- Containing mainly copper	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2620400000	- Containing mainly aluminium	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2620600000	- Other:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2620910000	- - Containing antimony, beryllium, cadmium, chromium or their mixtures	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2620990000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2621100000	- Ash and residues from the incineration of municipal waste	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2621900000	- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2701110000	- - Anthracite	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2701120000	- - Bituminous coal	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2701190000	- - Other coal	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
2701200000	- Briquettes, ovoids and similar solid fuels manufactured from coal	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2702100000	- Lignite, whether or not pulverised, but not agglomerated	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2702200000	- Agglomerated lignite	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2703000000	Peat (including peat litter), whether or not agglomerated	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2704000000	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2705000000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2706000000	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2707100000	- Benzol (benzene)	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2707200000	- Toluol (toluene)	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2707300000	- Xylol (xylenes)	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2707400000	- Naphthalene	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2707500000	- Other:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2707910000	- - Creosote oils	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2707990000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2708100000	- Pitch	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2708200000	- Pitch coke	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2709000000	Petroleum oils and oils obtained from bituminous minerals, crude	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2710125000	- - - Motor spirit, ordinary	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
2710122100	- - - White spirit	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2710122900	- - - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
2710123000	- - - Aviation spirit	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
2710124000	- - - Motor spirit, super	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
2710129000	- - - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
2710121000	- - - Special spirit:	0%	B	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2710193990	- - - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
2710193910	- - - Two-cycle motor oil	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
2710193300	- - - Other:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
2710193200	- - - Brake fluid	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
2710193100	- - - Meant to be mixed further	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
2710192500	- - - Lubricating oils:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2710192400	- - - Heavy fuel oil I	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2710192300	- - - Light fuel oil	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2710192200	- - - Domestic fuel oil	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2710192100	- - - Gas oil	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
2710191100	- - - Kerosine type jet fuel	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
2710191200	- - - Kerosine	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2710191900	- - - Heavy oils, excluding lubricating oils:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
2710200000	- Waste oils:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
2710910000	- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
2710990000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
2711110000	- - Natural gas	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2711120000	- - Propane	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2711130000	- - Butanes	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2711140000	- - Ethylene, propylene, butylene and butadiene	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2711190000	- In gaseous state:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2711210000	- - Natural gas	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2711290000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2712100000	- Petroleum jelly	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2712200000	- Paraffin wax containing by weight less than 0.75 % of oil	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2712900000	- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2713110000	- - Not calcined	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2713120000	- - Calcined	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2713200000	- Petroleum bitumen	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2713900000	- Other residues of petroleum oils or of oils obtained from bituminous minerals	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2714100000	- Bituminous or oil-shale and tar sands	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2714900000	- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2715000000	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2716000000	Electrical energy	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2801100000	- Chlorine	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2801200000	- Iodine	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2801300000	- Fluorine; bromine	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2802000000	Sulphur, sublimed or precipitated; colloidal sulphur	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2803000000	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2804100000	- Rare gases:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2804210000	- - Argon	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2804290000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2804300000	- Nitrogen	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2804400000	- Oxygen	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2804500000	- Silicon:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2804610000	- - Containing by weight not less than 99.99 % of silicon	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2804690000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2804700000	- Phosphorus	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2804800000	- Arsenic	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2804900000	- Selenium	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2805110000	- - Sodium	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2805120000	- - Calcium	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2805190000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2805300000	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2805400000	II. INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2806100000	- Hydrogen chloride (hydrochloric acid)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
2806200000	- Chlorosulphuric acid	5%	B	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%
2807000000	Sulphuric acid; oleum	5%	B	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%
2808000000	Nitric acid; sulphonitric acids	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2809100000	- Diphosphorus pentaoxide	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2809200000	- Phosphoric acid and polyphosphoric acids	5%	B	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%
2810000000	Oxides of boron; boric acids	5%	B	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%
2811110000	- - Hydrogen fluoride (hydrofluoric acid)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2811120000	- - Hydrogen cyanide (hydrocyanic acid)	5%	B	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%
2811190000	- Other inorganic oxygen compounds of non-metals:	5%	B	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%
2811210000	- - Carbon dioxide	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2811220000	- - Silicon dioxide	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2811290000	III. HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2812110000	- - Carbonyl dichloride (phosgene)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2812120000	- - Phosphorus oxychloride	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2812130000	- - Phosphorus trichloride	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2812140000	- - Phosphorus pentachloride	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2812150000	- - Sulphur monochloride	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2812160000	- - Sulphur dichloride	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2812170000	- - Thionyl chloride	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2812190000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2812900000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2813100000	- Carbon disulphide	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2813900000	IV. INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2814100000	- Anhydrous ammonia	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2814200000	- Ammonia in aqueous solution	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2815110000	- Solid	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2815120000	- In aqueous solution (soda lye or liquid soda)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2815200000	- Potassium hydroxide (caustic potash)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2815300000	- Peroxides of sodium or potassium	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2816100000	- Hydroxide and peroxide of magnesium	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2816400000	- Oxides, hydroxides and peroxides, of strontium or barium	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2817000000	Zinc oxide; zinc peroxide	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2818100000	- Artificial corundum, whether or not chemically defined	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2818200000	- Aluminium oxide, other than artificial corundum	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2818300000	- Aluminium hydroxide	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2819100000	- Chromium trioxide	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2819900000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2820100000	- Manganese dioxide	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2820900000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2821100000	- Iron oxides and hydroxides	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2821200000	- Earth colours	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2822000000	Cobalt oxides and hydroxides; commercial cobalt oxides	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
2823000000	Titanium oxides	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2824100000	- Lead monoxide (litharge, massicot)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2824900000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2825100000	- Hydrazine and hydroxylamine and their inorganic salts	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2825200000	- Lithium oxide and hydroxide	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2825300000	- Vanadium oxides and hydroxides	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2825400000	- Nickel oxides and hydroxides	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2825500000	- Copper oxides and hydroxides	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2825600000	- Germanium oxides and zirconium dioxide	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2825700000	- Molybdenum oxides and hydroxides	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2825800000	- Antimony oxides	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2825900000	V. SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2826120000	- - Of aluminium	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2826190000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2826300000	- Sodium hexafluoroaluminate (synthetic cryolite)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2826900000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2827100000	- Ammonium chloride	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2827200000	- Other chlorides:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2827310000	- - Of magnesium	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2827320000	- - Of aluminium	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2827350000	- - Of nickel	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2827390000	- Chloride oxides and chloride hydroxides:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2827410000	- - Of copper	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2827490000	- Bromides and bromide oxides:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2827510000	- - Bromides of sodium or of potassium	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2827590000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2827600000	- Iodides and iodide oxides	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2828100000	- Commercial calcium hypochlorite and other calcium hypochlorites	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2828901000	- - Sodium hypochlorite (bleach) whether or not concentrated	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	5%	0%
2828909000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
2829110000	- - Of sodium	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2829190000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2829900000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2830100000	- Sodium sulphides	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2830900000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2831100000	- Of sodium	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2831900000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2832100000	- Sodium sulphites	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2832200000	- Other sulphites	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2832300000	- Thiosulphates	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2833110000	- - Disodium sulphate	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2833190000	- Other sulphates:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
2833210000	- - Of magnesium	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2833220000	- - Of aluminium	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2833240000	- - Of nickel	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2833250000	- - Of copper	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2833270000	- - Of barium	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2833290000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2833300000	- Alums	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2833400000	- Peroxosulphates (persulphates)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2834100000	- Nitrates:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2834210000	- - Of potassium	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2834290000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2835100000	- Phosphates:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2835220000	- - Of mono- or disodium	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2835240000	- - Of potassium	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2835250000	- - Calcium hydrogenorthophosphate ("dicalcium phosphate")	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2835260000	- - Other phosphates of calcium	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2835290000	- Polyphosphates:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2835310000	- - Sodium tripolyphosphate (sodium tripolyphosphate)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2835390000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2836200000	- Disodium carbonate	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2836300000	- Sodium hydrogencarbonate (sodium bicarbonate)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2836400000	- Potassium carbonates	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2836500000	- Calcium carbonate	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2836600000	- Other:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2836910000	- - Lithium carbonates	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2836920000	- - Strontium carbonate	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2836990000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2837110000	- - Of sodium	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2837190000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2837200000	- Complex cyanides	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2839110000	- - Sodium metasilicates	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2839190000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2839900000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2840110000	- Anhydrous	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2840190000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2840200000	- Other borates	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2840300000	- Peroxoborates (perborates)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2841300000	- Sodium dichromate	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2841500000	- Manganites, manganates and permanganates:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2841610000	- - Potassium permanganate	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2841690000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2841700000	- Molybdates	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
2841800000	- Tungstates (wolframates)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2841900000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2842100000	- Double or complex silicates, including aluminosilicates whether or not chemically defined	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2842900000	VI. MISCELLANEOUS	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2843100000	- Silver compounds:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2843210000	- - Silver nitrate	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2843290000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2843300000	- Gold compounds	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2843900000	- Other compounds; amalgams	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2844100000	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2844200000	- Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2844300000	- Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2844400000	- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2844500000	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2845100000	- Heavy water (deuterium oxide)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2845900000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2846100000	- Cerium compounds	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2846900000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2847000000	Hydrogen peroxide, whether or not solidified with urea	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2849100000	- Of calcium	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2849200000	- Of silicon	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2849900000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2850000000	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 2849	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2852100000	- Chemically defined	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2852900000	- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2853100000	- Cyanogen chloride (chlorcyan)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2853900000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2901100000	- Unsaturated:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2901210000	- - Ethylene	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2901220000	- - Propene (propylene)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2901230000	- - Butene (butylene) and isomers thereof	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2901240000	- - Buta-1,3-diene and isoprene	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2901290000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2902110000	- Cyclohexane	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
2902190000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2902200000	- Benzene	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2902300000	- Xylenes:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2902410000	- - o-Xylene	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2902420000	- - m-Xylene	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2902430000	- - p-Xylene	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2902440000	- Mixed xylene isomers	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2902500000	- Styrene	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2902600000	- Ethylbenzene	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2902700000	- Cumene	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2902900000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2903110000	- - Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2903120000	- - Dichloromethane (methylene chloride)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2903130000	- - Chloroform (trichloromethane)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2903140000	- - Carbon tetrachloride	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2903150000	- - Ethylene dichloride (ISO) (1,2-dichloroethane)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2903191000	- - - 1,1,1-Trichloroethane (methyl chloroform)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2903199000	- Unsaturated chlorinated derivatives of acyclic hydrocarbons:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2903210000	- - Vinyl chloride (chloroethylene)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2903220000	- - Trichloroethylene	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2903230000	- - Tetrachloroethylene (perchloroethylene)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2903290000	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2903310000	- - Ethylene dibromide (ISO) (1,2-dibromoethane)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2903391000	- - - Bromomethane (methyl bromide)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2903399000	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2903710000	- - Chlorodifluoromethane	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2903720000	- - Dichlorotrifluoroethanes	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2903730000	- - Dichlorofluoroethanes	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2903740000	- - Chlorodifluoroethanes	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2903750000	- - Dichloropentafluoropropanes	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2903760000	- - Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2903770000	- - Other, perhalogenated only with fluorine and chlorine	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2903780000	- - Other perhalogenated derivatives	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2903791000	- - - Chlorotetrafluoroethanes	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2903792000	- - - Other derivatives of methane, ethane or propane halogenated only with fluorine and chlorine	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2903793000	- - - Derivatives of methane, ethane or propane halogenated only with fluorine and bromine	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2903799000	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2903810000	- - 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2903820000	- - Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2903830000	- - Mirex (ISO)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
2903890000	- Halogenated derivatives of aromatic hydrocarbons:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2903910000	- - Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2903920000	- - Hexachlorobenzene (ISO) and DDT (ISO) (clofenoate (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2903930000	- - Pentachlorobenzene (ISO)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2903940000	- - Hexabromobiphenyls	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2903990000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2904100000	- Derivatives containing only sulpho groups, their salts and ethyl esters	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2904200000	- Perfluoroctane sulphonic acid, its salts and perfluoroctane sulphonyl fluoride:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2904310000	- - Perfluoroctane sulphonic acid	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2904320000	- - Ammonium perfluoroctane sulphonate	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2904330000	- - Lithium perfluoroctane sulphonate	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2904340000	- - Potassium perfluoroctane sulphonate	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2904350000	- - Other salts of perfluoroctane sulphonic acid	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2904360000	- Other:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2904910000	- - Trichloronitromethane (chloropicrin)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2904990000	II. ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2905110000	- - Methanol (methyl alcohol)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2905120000	- - Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2905130000	- - Butan-1-ol (n-butyl alcohol)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2905140000	- - Other butanols	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2905160000	- - Octanol (octyl alcohol) and isomers thereof	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2905170000	- - Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2905190000	- Unsaturated monohydric alcohols:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2905220000	- - Acyclic terpene alcohols	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2905290000	- Diols:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2905310000	- - Ethylene glycol (ethanediol)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2905320000	- - Propylene glycol (propane-1,2-diol)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2905390000	- Other polyhydric alcohols:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2905410000	- - 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2905420000	- - Pentaerythritol	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2905430000	- - Mannitol	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2905440000	- - D-glucitol (sorbitol)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2905450000	- - Glycerol	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2905490000	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2905510000	- - Ethchlorvynol (INN)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2905590000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2906110000	- - Menthol	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2906120000	- - Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2906130000	- - Sterols and inositol	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2906190000	- Aromatic:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
2906210000	- - Benzyl alcohol	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2906290000	III. PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2907110000	- - Phenol (hydroxybenzene) and its salts	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2907120000	- - Cresols and their salts	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2907130000	- - Octylphenol, nonylphenol and their isomers; salts thereof	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2907150000	- - Naphthols and their salts	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2907190000	- Polyphenols; phenol-alcohols:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2907210000	- - Resorcinol and its salts	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2907220000	- - Hydroquinone (quinol) and its salts	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2907230000	- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2907290000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2908110000	- - Pentachlorophenol (ISO)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2908190000	- Other:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2908910000	- - Dinoseb (ISO) and its salts	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2908920000	- - 4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2908990000	IV. ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2909110000	- - Diethyl ether	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2909190000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2909200000	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2909300000	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2909410000	- - 2,2'-Oxydiethanol (diethylene glycol, digol)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2909430000	- - Monobutyl ethers of ethylene glycol or of diethylene glycol	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2909440000	- - Other monoalkylethers of ethylene glycol or of diethylene glycol	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2909490000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2909500000	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2909600000	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2910100000	- Oxirane (ethylene oxide)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2910200000	- Methylxirane (propylene oxide)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2910300000	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2910400000	- Dieldrin (ISO, INN)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2910500000	- Endrin (ISO)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2910900000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2911000000	V. ALDEHYDE-FUNCTION COMPOUNDS	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2912110000	- - Methanal (formaldehyde)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2912120000	- - Ethanal (acetaldehyde)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2912190000	- - Cyclic aldehydes without other oxygen function:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2912210000	- - Benzaldehyde	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
2912290000	- Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2912410000	- - Vanillin (4-hydroxy-3-methoxybenzaldehyde)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2912420000	- - Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2912490000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2912500000	- Cyclic polymers of aldehydes	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2912600000	- Paraformaldehyde	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2913000000	VI. KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2914110000	- - Acetone	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2914120000	- - Butanone (methyl ethyl ketone)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2914130000	- - 4-Methylpentan-2-one (methyl isobutyl ketone)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2914190000	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2914220000	- - Cyclohexanone and methylcyclohexanones	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2914230000	- - Ionones and methylionones	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2914291000	- - - Camphor	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2914299000	- Aromatic ketones without other oxygen function:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2914310000	- - Phenylacetone (phenylpropan-2-one)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2914390000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2914400000	- Ketone-alcohols and ketone-aldehydes	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2914500000	- Quinones:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2914610000	- - Anthraquinone	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2914620000	- - Coenzyme Q10 (ubidecarenone (INN))	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2914690000	- Halogenated, sulphonated, nitrated or nitrosated derivatives:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2914710000	- - Chlordecone (ISO)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2914790000	VII. CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2915110000	- - Formic acid	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2915120000	- - Salts of formic acid	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2915130000	- Acetic acid and its salts; acetic anhydride:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2915210000	- - Acetic acid	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2915240000	- - Acetic anhydride	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2915290000	- Esters of acetic acid:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2915310000	- - Ethyl acetate	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2915320000	- - Vinyl acetate	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2915330000	- - n-Butyl acetate	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2915360000	- - Dinoseb (ISO) acetate	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2915390000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2915400000	- Mono-, di- or trichloroacetic acids, their salts and esters	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2915500000	- Propionic acid, its salts and esters	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2915600000	- Butanoic acids, pentanoic acids, their salts and esters	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2915700000	- Palmitic acid, stearic acid, their salts and esters	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2915900000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
2916110000	- - Acrylic acid and its salts	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2916120000	- - Esters of acrylic acid	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2916130000	- - Methacrylic acid and its salts	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2916140000	- - Esters of methacrylic acid	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2916150000	- - Oleic, linoleic or linolenic acids, their salts and esters	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2916160000	- - Binapacryl (ISO)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2916190000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2916200000	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2916310000	- - Benzoic acid, its salts and esters	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2916320000	- - Benzoyl peroxide and benzoyl chloride	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2916340000	- - Phenylacetic acid and its salts	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2916390000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2917110000	- - Oxalic acid, its salts and esters	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2917120000	- - Adipic acid, its salts and esters	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2917130000	- - Azelaic acid, sebacic acid, their salts and esters	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2917140000	- - Maleic anhydride	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2917190000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2917200000	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2917320000	- - Diocyl orthophthalates	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2917330000	- - Dinonyl or didecyl orthophthalates	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2917340000	- - Other esters of orthophthalic acid	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2917350000	- - Phthalic anhydride	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2917360000	- - Terephthalic acid and its salts	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2917370000	- - Dimethyl terephthalate	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2917390000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2918110000	- - Lactic acid, its salts and esters	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2918120000	- - Tartaric acid	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2918130000	- - Salts and esters of tartaric acid	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2918140000	- - Citric acid	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2918150000	- - Salts and esters of citric acid	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2918160000	- - Gluconic acid, its salts and esters	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2918170000	- - 2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2918180000	- - Chlorobenzilate (ISO)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2918190000	- - Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2918210000	- - Salicylic acid and its salts	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2918220000	- - o-Acetyl salicylic acid, its salts and esters	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2918230000	- - Other esters of salicylic acid and their salts	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2918290000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2918300000	- - Other:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2918910000	- - 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
2918990000	VIII. ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2919100000	- Tris(2,3-dibromopropyl) phosphate	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2919900000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2920110000	- - Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2920190000	- Phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2920210000	- - Dimethyl phosphite	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2920220000	- - Diethyl phosphite	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2920230000	- - Trimethyl phosphite	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2920240000	- - Triethyl phosphite	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2920290000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2920300000	- Endosulfan (ISO)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2920900000	IX. NITROGEN-FUNCTION COMPOUNDS	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2921110000	- - Methylamine, di- or trimethylamine and their salts	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2921120000	- - 2-(N,N-Dimethylamino)ethylchloride hydrochloride	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2921130000	- - 2-(N,N-Diethylamino)ethylchloride hydrochloride	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2921140000	- - 2-(N,N-Diisopropylamino)ethylchloride hydrochloride	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2921190000	- Acyclic polyamines and their derivatives; salts thereof:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2921210000	- - Ethylenediamine and its salts	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2921220000	- - Hexamethylenediamine and its salts	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2921290000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2921300000	- Aromatic monoamines and their derivatives; salts thereof:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2921410000	- - Aniline and its salts	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2921420000	- - Aniline derivatives and their salts	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2921430000	- - Toluidines and their derivatives; salts thereof	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2921440000	- - Diphenylamine and its derivatives; salts thereof	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2921450000	- - 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2921460000	- - Amfetamine (INN), benzphetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2921490000	- Aromatic polyamines and their derivatives; salts thereof:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2921510000	- - o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2921590000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2922110000	- - Monoethanolamine and its salts	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2922120000	- - Diethanolamine and its salts	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2922140000	- - Dextropropoxyphene (INN) and its salts	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2922150000	- - Triethanolamine	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2922160000	- - Diethanolammonium perfluorooctane sulphonate	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2922170000	- - Methyldiethanolamine and ethyldiethanolamine	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2922180000	- - 2-(N,N-Diisopropylamino)ethanol	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
2922190000	- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2922210000	- - Aminohydroxynaphthalenesulphonic acids and their salts	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2922290000	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2922310000	- - Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2922390000	- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2922410000	- - Lysine and its esters; salts thereof	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2922421000	- - - Chemically refined monosodium glutamate powder or granules, put up in packings for retail sale (for example, A-one)	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
2922429000	- - - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2922430000	- Anthranilic acid and its salts	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2922440000	- - Tilidine (INN) and its salts	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2922490000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2922500000	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2923100000	- Choline and its salts	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2923200000	- Lecithins and other phosphoaminolipids	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2923300000	- Tetraethylammonium perfluorooctane sulphonate	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2923400000	- Didecyldimethylammonium perfluorooctane sulphonate	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2923900000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2924110000	- - Meprobamate (INN)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2924120000	- - Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2924190000	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2924210000	- - Ureines and their derivatives; salts thereof	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2924230000	- - 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2924240000	- - Ethinamate (INN)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2924250000	- - Alachlor (ISO)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2924290000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2925110000	- - Saccharin and its salts	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2925120000	- - Glutethimide (INN)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2925190000	- - Imines and their derivatives; salts thereof:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2925210000	- - Chlordimeform (ISO)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2925290000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2926100000	- Acrylonitrile	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2926200000	- 1-Cyanoguanidine (dicyandiamide)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2926300000	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2926400000	- alpha-Phenylacetoacetonitrile	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2926900000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2927000000	Diazo-, azo- or azoxy-compounds	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2928000000	Organic derivatives of hydrazine or of hydroxylamine	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
2929100000	- Isocyanates	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2929900000	X. ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2930200000	- Thiocarbamates and dithiocarbamates	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2930300000	- Thiuram mono-, di- or tetrasulphides	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2930400000	- Methionine	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2930600000	- 2-(N,N-Diethylamino)ethanethiol	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2930700000	- Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN))	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2930800000	- Aldicarb (ISO), Captafol (ISO) and methamidophos (ISO)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2930900000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2931100000	- Tetramethyl lead and tetraethyl lead	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2931200000	- Other organo-phosphorous derivatives:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2931310000	- - Dimethyl methylphosphonate	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2931320000	- - Dimethyl propylphosphonate	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2931330000	- - Diethyl ethylphosphonate	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2931340000	- - Sodium 3-(trihydroxysilyl)propyl methylphosphonate	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2931350000	- - 2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2931360000	- - (5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2931370000	- - Bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2931380000	- - Salt of methylphosphonic acid and (aminoiminomethyl)urea (1 : 1)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2931390000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2931900000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2932110000	- - Tetrahydrofuran	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2932120000	- - 2-Furaldehyde (furfuraldehyde)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2932130000	- - Furfuryl alcohol and tetrahydrofurfuryl alcohol	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2932140000	- - Sucratose	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2932190000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2932200000	- Other:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2932910000	- - Isosafrole	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2932920000	- - 1-(1,3-Benzodioxol-5-yl)propan-2-one	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2932930000	- - Piperonal	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2932940000	- - Safrole	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2932950000	- - Tetrahydrocannabinols (all isomers)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2932990000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2933110000	- - Phenazone (antipyrin) and its derivatives	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2933190000	- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2933210000	- - Hydantoin and its derivatives	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2933290000	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2933310000	- - Pyridine and its salts	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2933320000	- - Piperidine and its salts	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
2933330000	- - Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2933390000	- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2933410000	- - Levorphanol (INN) and its salts	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2933490000	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2933520000	- - Malonylurea (barbituric acid) and its salts	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2933530000	- - Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2933540000	- - Other derivatives of malonylurea (barbituric acid); salts thereof	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2933550000	- - Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2933590000	- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2933610000	- - Melamine	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2933690000	- Lactams:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2933710000	- - 6-Hexanelactam (epsilon-caprolactam)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2933720000	- - Clobazam (INN) and methyprylon (INN)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2933790000	- Other:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2933910000	- - Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2933920000	- - Azinphos-methyl (ISO)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2933990000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2934100000	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2934200000	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2934300000	- Other:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2934910000	- - Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2934990000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2935100000	- N-Methylperfluoroctane sulphonamide	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2935200000	- N-Ethylperfluoroctane sulphonamide	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
2935300000	- N-Ethyl-N-(2-hydroxyethyl) perfluoroctane sulphonamide	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2935400000	- N-(2-Hydroxyethyl)-N-methylperfluoroctane sulphonamide	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2935500000	- Other perfluoroctane sulphonamides	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2935900000	XI. PROVITAMINS, VITAMINS AND HORMONES	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2936210000	- - Vitamins A and their derivatives	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2936220000	- - Vitamin B<sub>1</sub> and its derivatives	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2936230000	- - Vitamin B<sub>2</sub> and its derivatives	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2936240000	- - D- or DL-Pantothenic acid (vitamin B<sub>3</sub> or vitamin B<sub>5</sub>) and its derivatives	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2936250000	- - Vitamin B<sub>6</sub> and its derivatives	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2936260000	- - Vitamin B<sub>12</sub> and its derivatives	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2936270000	- - Vitamin C and its derivatives	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2936280000	- - Vitamin E and its derivatives	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2936290000	- - Other vitamins and their derivatives	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2936900000	- Other, including natural concentrates	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2937110000	- - Somatotropin, its derivatives and structural analogues	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2937120000	- - Insulin and its salts	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2937190000	- Steroidal hormones, their derivatives and structural analogues:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2937210000	- - Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2937220000	- - Halogenated derivatives of corticosteroidal hormones	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2937230000	- - Oestrogens and progestogens	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2937290000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2937500000	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2937900000	XII. GLYCOSIDES AND ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2938100000	- Rutoside (rutin) and its derivatives	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2938900000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2939110000	- - Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2939190000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2939200000	- Alkaloids of cinchona and their derivatives; salts thereof	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2939300000	- Ephedrines and their salts:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2939410000	- - Ephedrine and its salts	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2939420000	- - Pseudoephedrine (INN) and its salts	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2939430000	- - Cathine (INN) and its salts	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2939440000	- - Norephedrine and its salts	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2939490000	- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2939510000	- - Fenetylline (INN) and its salts	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
2939590000	- Alkaloids of rye ergot and their derivatives; salts thereof:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2939610000	- - Ergometrine (INN) and its salts	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2939620000	- - Ergotamine (INN) and its salts	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2939630000	- - Lysergic acid and its salts	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2939690000	- Other, of vegetable origin:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2939710000	- - Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2939790000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2939800000	XIII. OTHER ORGANIC COMPOUNDS	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2940000000	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 2937, 2938 or 2939	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2941100000	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2941200000	- Streptomycins and their derivatives; salts thereof	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2941300000	- Tetracyclines and their derivatives; salts thereof	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2941400000	- Chloramphenicol and its derivatives; salts thereof	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2941500000	- Erythromycin and its derivatives; salts thereof	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2941900000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
2942000000	Other organic compounds	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3001200000	- Extracts of glands or other organs or of their secretions	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3001900000	- Other	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3002110000	- - Malaria diagnostic test kits	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3002120000	- - Antisera and other blood fractions	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3002130000	- - Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3002140000	- - Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3002150000	- - Immunological products, put up in measured doses or in forms or packings for retail sale	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3002190000	- - Other	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3002200000	- Vaccines for human medicine	0%	B	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3002300000	- Vaccines for veterinary medicine	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3002909000	- - Other	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3002901000	- - Ferments	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3003100000	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3003200000	- Other, containing hormones or other products of heading 2937:	0%	B	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3003310000	- - Containing insulin	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3003390000	- Other, containing alkaloids or derivatives thereof:	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3003410000	- - Containing ephedrine or its salts	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3003420000	- - Containing pseudoephedrine (INN) or its salts	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3003430000	- - Containing norephedrine or its salts	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3003490000	- - Other	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
3003600000	- Other, containing antimalarial active principles described in subheading note 2 to this Chapter	0%	B	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3003900000	- Other	0%	B	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3004100000	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	0%	B	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3004200000	- Other, containing hormones or other products of heading 2937:	0%	B	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3004310000	- - Containing insulin	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3004320000	- - Containing corticosteroid hormones, their derivatives or structural analogues	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3004390000	- Other, containing alkaloids or derivatives thereof:	0%	B	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3004410000	- - Containing ephedrine or its salts	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3004420000	- - Containing pseudoephedrine (INN) or its salts	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3004430000	- - Containing norephedrine or its salts	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3004490000	- - Other	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3004500000	- Other, containing vitamins or other products of heading 2936	0%	B	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3004600000	- Other, containing antimalarial active principles described in subheading note 2 to this Chapter	0%	B	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3004902000	- - Oral rehydration salt (ORS)	0%	B	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3004909000	- - Other	0%	B	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3005100000	- Adhesive dressings and other articles having an adhesive layer	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3005900000	- Other	0%	B	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3006100000	- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3006200000	- Blood-grouping reagents	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3006300000	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3006400000	- Dental cements and other dental fillings; bone reconstruction cements	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3006500000	- First-aid boxes and kits	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3006600000	- Chemical contraceptive preparations based on hormones, on other products of heading 2937 or on spermicides	0%	B	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3006700000	- Other:	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3006910000	- - Appliances identifiable for ostomy use	0%	B	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3006920000	- - Waste pharmaceuticals	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3101000000	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3102100000	- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3102210000	- - Ammonium sulphate	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3102290000	- - Other	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3102300000	- Ammonium nitrate, whether or not in aqueous solution	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3102400000	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3102500000	- Sodium nitrate	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
3102600000	- Double salts and mixtures of calcium nitrate and ammonium nitrate	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3102800000	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3102900000	- Other, including mixtures not specified in the foregoing subheadings	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3103110000	-- Containing by weight 35 % or more of diphosphorus pentoxide (P <sub>2</sub> O <sub>5</sub> )	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3103190000	-- Other	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3103900000	- Other	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3104200000	- Potassium chloride	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3104300000	- Potassium sulphate	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3104900000	- Other	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3105100000	- Goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3105200000	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3105300000	- Diammonium hydrogenorthophosphate (diammonium phosphate)	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3105400000	- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3105510000	-- Containing nitrates and phosphates	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3105590000	-- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3105600000	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3105900000	- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3201100000	- Quebracho extract	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3201200000	- Wattle extract	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3201900000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3202100000	- Synthetic organic tanning substances	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3202900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%
3203009000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3203001000	- Natural indigo	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3204110000	-- Disperse dyes and preparations based thereon	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3204120000	-- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3204130000	-- Basic dyes and preparations based thereon	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3204140000	-- Direct dyes and preparations based thereon	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3204150000	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3204160000	-- Reactive dyes and preparations based thereon	10%	B	10%	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%
3204170000	-- Pigments and preparations based thereon	10%	B	10%	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%
3204190000	-- Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3204200000	- Synthetic organic products of a kind used as fluorescent brightening agents	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3204900000	- Other	5%	B	5%	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%
3205000000	Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes	10%	B	10%	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%
3206110000	-- Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
3206190000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3206200000	- Other colouring matter and other preparations:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3206410000	- Ultramarine and preparations based thereon	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3206420000	- - Lithopone and other pigments and preparations based on zinc sulphide	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3206499000	- - - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
3206491000	- - - Pigments and preparations based on cadmium compounds	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3206492000	- - - Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3206500000	- Inorganic products of a kind used as luminophores	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3207100000	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3207200000	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3207300000	- Liquid lustres and similar preparations	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3207400000	- Glass frit and other glass, in the form of powder, granules or flakes	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3208100000	- Based on polyesters	20%	D	Excl.										
3208201000	- - Varnishes (including lacquers)	20%	D	Excl.										
3208202000	- - Paints (including enamels)	20%	D	Excl.										
3208209000	- - Solutions as defined in Note 4 to this Chapter	20%	D	Excl.										
3208902900	- - - Other	20%	D	Excl.										
3208909000	- - Solutions as defined in Note 4 to this Chapter	20%	D	Excl.										
3208902100	- - - Dry powder paint	20%	D	Excl.										
3208901000	- - Paints:	20%	D	Excl.										
3209102000	- - Paints	20%	D	Excl.										
3209101000	- - Varnishes	20%	D	Excl.										
3209902000	- - Paints	20%	D	Excl.										
3209901000	- - Varnishes	20%	D	Excl.										
3210009000	- Other	20%	D	Excl.										
3210002000	- Paints	20%	D	Excl.										
3210001000	- Varnishes	20%	D	Excl.										
3211000000	Prepared dryers	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
3212100000	- Stamping foils	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
3212900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
3213100000	- Colours in sets	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
3213900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
3214102000	- - Painters' fillings	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
3214101000	- - Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
3214900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
3215110000	- - Black	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
3215190000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
3215901000	- - Writing ink	10%	D	Excl.										
3215909000	- - Other	20%	D	Excl.										
3301120000	- - Of orange	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
3301130000	- - Of lemon	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
3301190000	- Essential oils other than those of citrus fruit:	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3301240000	- - Of peppermint ( <i>Mentha piperita</i> )	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3301250000	- - Of other mints	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3301291000	- - - Of citronella	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3301299000	- - - Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3301300000	- Resinoids	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3301900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3302100000	- Of a kind used in the food or drink industries	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3302901000	- - Of a kind used in perfumery	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3302909000	- - Of a kind used in other industries	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3303009000	- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
3303001000	- Liquid perfumes, containing alcohol	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
3303002000	- Liquid perfumes, not containing alcohol	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
3304100000	- Lip make-up preparations	20%	D	Excl.										
3304200000	- Eye make-up preparations	20%	D	Excl.										
3304300000	- Other:	20%	D	Excl.										
3304910000	- - Powders, whether or not compressed	20%	D	Excl.										
3304990000	- - Other	20%	D	Excl.										
3305100000	- Shampoos	20%	D	Excl.										
3305200000	- Preparations for permanent waving or straightening	20%	D	Excl.										
3305300000	- Hair lacquers	20%	D	Excl.										
3305900000	- Other	20%	D	Excl.										
3306100000	- Dentifrices	20%	D	Excl.										
3306200000	- Yarn used to clean between the teeth (dental floss)	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
3306900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
3307100000	- Pre-shave, shaving or aftershave preparations	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
3307200000	- Personal deodorants and antiperspirants	20%	D	Excl.										
3307300000	- Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites:	20%	D	Excl.										
3307410000	- - "Agarbatti" and other odoriferous preparations which operate by burning	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
3307490000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
3307900000	- Other	20%	D	Excl.										
3401111000	- - - Medicated soaps	10%	D	Excl.										
3401119000	- - - Other	35%	D	Excl.										
3401191000	- - - Household soaps	35%	D	Excl.										
3401192000	- - - Surface-active products and preparations	35%	D	Excl.										
3401199000	- - - Other	35%	D	Excl.										
3401200000	- Soap in other forms	35%	D	Excl.										
3401300000	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	35%	D	Excl.										
3402111000	- - Put up for retail sale	35%	B	35%	35%	35%	35%	35%	35%	35%	35%	35%	20%	0%
3402119000	- - - Other	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
3402121000	- - - Put up for retail sale	35%	B	35%	35%	35%	35%	35%	35%	35%	35%	35%	20%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
3402129000	- - - Other	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
3402131000	- - - Put up for retail sale	35%	B	35%	35%	35%	35%	35%	35%	35%	35%	35%	20%	0%
3402139000	- - - Other	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
3402191000	- - - Put up for retail sale	35%	D	Excl.										
3402199000	- - - Other	20%	D	Excl.										
3402200000	- Preparations put up for retail sale	35%	D	Excl.										
3402900000	- Other	20%	D	Excl.										
3403110000	- - Preparations for the treatment of textile materials, leather, furskins or other materials	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3403190000	- Other:	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3403910000	- - Preparations for the treatment of textile materials, leather, furskins or other materials	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3403990000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3404200000	- Of poly(oxyethylene) (polyethylene glycol)	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3404900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3405100000	- Polishes, creams and similar preparations, for footwear or leather	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
3405200000	- Polishes, creams and similar preparations, for the maintenance of wooden furniture, floors or other woodwork	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
3405300000	- Polishes and similar preparations for coachwork, other than metal polishes	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
3405400000	- Scouring pastes and powders and other scouring preparations	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
3405900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
3406000000	Candles, tapers and the like	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
3407000000	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	20%	D	Excl.										
3501100000	- Casein	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3501900000	- Other	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3502110000	- - Dried	10%	D	Excl.										
3502190000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3502200000	- Milk albumin, including concentrates of two or more whey proteins	10%	D	Excl.										
3502900000	- Other	10%	D	Excl.										
3503000000	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3504000000	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3505100000	- Dextrans and other modified starches	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3505200000	- Glues	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3506100000	- Other:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	10%	5%	0%
3506910000	- - Adhesives based on polymers of headings 3901 to 3913 or on rubber	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3506990000	- - Other	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3507100000	- Rennet and concentrates thereof	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3507900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3601000000	Propellant powders	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
3602001000	- Dynamite	5%	D	Excl.										
3602009000	- Other	5%	D	Excl.										
3603000000	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators	5%	D	Excl.										
3604100000	- Fireworks	20%	D	Excl.										
3604900000	- Other	20%	D	Excl.										
3605000000	Matches, other than pyrotechnic articles of heading 3604	20%	D	Excl.										
3606100000	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm <sup>3</sup>	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
3606900000	- Other	20%	D	Excl.										
3701100000	- For X-ray	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3701200000	- Instant print film	5%	D	Excl.										
3701300000	- Other:	20%	D	Excl.										
3701910000	-- For colour photography (polychrome)	20%	D	Excl.										
3701990000	-- Other	20%	D	Excl.										
3702100000	- Other film, without perforations, of a width not exceeding 105 mm:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3702310000	-- For colour photography (polychrome)	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
3702320000	- Other, with silver halide emulsion	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
3702391000	-- Instant print film	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3702399000	- Other film, without perforations, of a width exceeding 105 mm:	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
3702410000	-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
3702420000	-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
3702430000	-- Of a width exceeding 610 mm and of a length not exceeding 200 m	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3702440000	- Other film, for colour photography (polychrome):	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
3702520000	-- Of a width not exceeding 16 mm	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
3702530000	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
3702540000	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
3702550000	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	20%	D	Excl.										
3702560000	- Other:	20%	D	Excl.										
3702960000	-- Of a width not exceeding 35 mm and of a length not exceeding 30 m	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
3702970000	-- Of a width not exceeding 35 mm and of a length exceeding 30 m	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
3702980000	-- Of a width exceeding 35 mm	20%	D	Excl.										
3703100000	- In rolls of a width exceeding 610 mm	20%	D	Excl.										
3703200000	- Other, for colour photography (polychrome)	20%	D	Excl.										
3703900000	- Other	20%	D	Excl.										
3704000000	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
3705000000	Photographic plates and film, exposed and developed, other than cinematographic film	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
3706109000	-- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
3706101000	- - For exhibition in cinema halls	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
3706901000	- - For exhibition in cinema halls	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
3706909000	- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
3707100000	- Sensitising emulsions	20%	D	Excl.										
3707900000	- Other	20%	D	Excl.										
3801100000	- Artificial graphite	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3801200000	- Colloidal or semi-colloidal graphite	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3801300000	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3801900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3802100000	- Activated carbon	10%	D	Excl.										
3802900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3803000000	Tall oil, whether or not refined	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3804000000	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 3803	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3805100000	- Gum, wood or sulphate turpentine oils	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3805900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3806100000	- Rosin and resin acids	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3806200000	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3806300000	- Ester gums	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3806900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3807000000	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3808520000	- - DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g	5%	C	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3808591100	- - - For agricultural purposes	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3808599000	- Goods specified in subheading note 2 to this chapter:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3808591900	- - - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
3808610000	- In packings of a net weight content not exceeding 300 g	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3808620000	- In packings of a net weight content exceeding 300 g but not exceeding 7.5 kg	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3808690000	- Other:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3808911110	- - - - Containing bromomethane (methyl bromide) or bromochloromethane	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3808911190	- - - Other:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3808911910	- - - - Mosquito coils	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
3808911920	- - - - Containing bromomethane (methyl bromide) or bromochloromethane	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
3808911990	- - - Other	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
3808919000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3808921000	- - Containing bromomethane (methyl bromide) or bromochloromethane	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3808929000	- - - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3808931000	- - Containing bromomethane (methyl bromide) or bromochloromethane	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3808939000	- - - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3808941000	- - Containing bromomethane (methyl bromide) or bromochloromethane	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
3808949000	- - - Other	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
3808991000	- - - Containing bromomethane (methyl bromide) or bromochloromethane	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
3808999000	- - - Other	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
3809100000	- Other:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3809910000	- - Of a kind used in the textile or like industries	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3809920000	- - Of a kind used in the paper or like industries	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3809930000	- - Of a kind used in the leather or like industries	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3810100000	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3810900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3811110000	- - Based on lead compounds	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3811190000	- Additives for lubricating oils:	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3811210000	- - Containing petroleum oils or oils obtained from bituminous minerals	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3811290000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3811900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3812100000	- Prepared rubber accelerators	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3812200000	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3812310000	- - Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3812390000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3813002000	- Containing methane, ethane or propane hydrobromofluorocarbons (HBFCs)	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3813001000	- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3813003000	- Containing methane, ethane or hydrochlorofluorocarbons (HCFCs)	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3813009000	- Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3813004000	- Containing bromochloromethane	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3814001000	- Containing methane, ethane or propane chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs)	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3814002000	- Containing methane, ethane or propane hydrochlorofluorocarbons(HCFCs) but not containing chlorofluorocarbons (CFCs)	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3814003000	- Containing carbon tetrachloride, bromochloromethane, methyl bromide or 1,1,1-trichloroethane	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3814009000	- Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3815110000	- - With nickel or nickel compounds as the active substance	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3815120000	- - With precious metal or precious-metal compounds as the active substance	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3815190000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3815900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3816000000	Refractory cements, mortars, concretes and similar compositions, other than products of heading 3801	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3817000000	Mixed alkylbenzenes and mixed alkynaphthalenes, other than those of heading 2707 or 2902	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3818000000	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
3819000000	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
3820000000	Anti-freezing preparations and prepared de-icing fluids	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
3821000000	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3822000000	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3823110000	- - Stearic acid	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3823120000	- - Oleic acid	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3823130000	- - Tall oil fatty acids	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3823190000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
3823700000	- Industrial fatty alcohols	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3824100000	- Prepared binders for foundry moulds or cores	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
3824300000	- Non-agglomerated metal carbides mixed together or with metallic binders	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
3824400000	- Prepared additives for cements, mortars or concretes	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
3824500000	- Non-refractory mortars and concretes	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
3824600000	- Mixtures containing halogenated derivatives of methane, ethane or propane:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
3824710000	- - Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3824720000	- - Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3824730000	- - Containing hydrobromofluorocarbons (HBFCs)	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3824740000	- - Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3824750000	- - Containing carbon tetrachloride	10%	D	Excl.										
3824760000	- - Containing 1,1,1-trichloroethane (methyl chloroform)	10%	D	Excl.										
3824770000	- - Containing bromomethane (methyl bromide) or bromochloromethane	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3824780000	- - Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	10%	D	Excl.										
3824790000	- Goods specified in subheading note 3 to this chapter:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
3824810000	- - Containing oxirane (ethylene oxide)	10%	D	Excl.										
3824820000	- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	10%	D	Excl.										
3824830000	- - Containing tris(2,3-dibromopropyl) phosphate	10%	D	Excl.										
3824840000	- - Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordanone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO)	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3824850000	- - Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
3824860000	- - Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3824870000	- - Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3824880000	- Other:	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3824910000	- - Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3824992000	- - - Ink removers	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3824991000	- - - Ion exchangers	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3824993000	- - - Other:	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3824999900	- - - Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3824999400	- - - - Containing methane, ethane or propane hydrochlorofluorocarbons (HCFCs)	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3824999300	- - - - Containing methane, ethane or propane hydrobromofluorocarbons (HBFCs)	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3824999200	- - - - Containing bromomethane (methyl bromide)	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3824999100	- - - - Containing carbon tetrachloride, bromochloromethane or 1,1,1-trichloroethane (methyl chloroform)	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3825100000	- Municipal waste	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3825200000	- Sewage sludge	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3825300000	- Waste organic solvents:	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3825410000	- - Halogenated	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3825490000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3825500000	- Other wastes from chemical or allied industries:	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3825610000	- - Mainly containing organic constituents	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3825690000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3825900000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3826000000	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
3901100000	- Polyethylene having a specific gravity of less than 0.94	5%	D	Excl.										
3901200000	- Polyethylene having a specific gravity of 0.94 or more	5%	D	Excl.										
3901300000	- Ethylene-vinyl acetate copolymers	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3901400000	- Ethylene-alpha-olefins copolymers, having a specific gravity of less than 0.94	5%	D	Excl.										
3901900000	- Other	5%	D	Excl.										
3902100000	- Polypropylene	5%	D	Excl.										
3902200000	- Polyisobutylene	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3902300000	- Propylene copolymers	5%	D	Excl.										
3902900000	- Other	5%	D	Excl.										
3903110000	- - Expansible	5%	D	Excl.										
3903190000	- - Other	5%	D	Excl.										
3903200000	- Styrene-acrylonitrile (SAN) copolymers	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3903300000	- Acrylonitrile-butadiene-styrene (ABS) copolymers	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3903900000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3904100000	- Other poly(vinyl chloride):	5%	D	Excl.										
3904210000	- - Non-plasticised	10%	D	Excl.										

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
3904220000	- - Plasticised	10%	D	Excl.										
3904300000	- Vinyl chloride-vinyl acetate copolymers	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3904400000	- Other vinyl chloride copolymers	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3904500000	- Fluoropolymers:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3904610000	- - Polytetrafluoroethylene	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3904690000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3904900000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3905120000	- - In aqueous dispersion	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3905190000	- Vinyl acetate copolymers:	5%	D	Excl.										
3905210000	- - In aqueous dispersion	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3905290000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3905300000	- Other:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3905910000	- - Copolymers	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3905990000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3906100000	- Poly(methyl methacrylate)	5%	D	Excl.										
3906900000	- Other	5%	D	Excl.										
3907100000	- Polyacetals	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3907200000	- Other polyethers	5%	D	Excl.										
3907300000	- Epoxide resins	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3907400000	- Polycarbonates	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3907500000	- Poly(ethylene terephthalate):	5%	D	Excl.										
3907610000	- - Having a viscosity number of 78 ml/g or higher	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3907690000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3907700000	- Other polyesters:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3907910000	- Unsaturated	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3907990000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3908100000	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3908900000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3909100000	- Urea resins; thiourea resins	5%	D	Excl.										
3909200000	- Other amino-resins:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3909310000	- - Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3909390000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3909400000	- Phenolic resins	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3909500000	- Polyurethanes	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3910000000	Silicones in primary forms	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3911100000	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3911900000	- Other	5%	D	Excl.										
3912110000	- - Non-plasticised	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3912120000	- - Plasticised	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3912200000	- Cellulose ethers:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3912310000	- - Carboxymethylcellulose and its salts	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3912390000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
3912900000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3913100000	- Alginic acid, its salts and esters	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3913900000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3914000000	II. WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3915100000	- Of polymers of ethylene	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3915200000	- Of polymers of styrene	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3915300000	- Of polymers of vinyl chloride	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3915900000	- Of other plastics	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3916100000	- Of polymers of ethylene	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3916200000	- Of polymers of vinyl chloride	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3916900000	- Of other plastics	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3917100000	- Tubes, pipes and hoses, rigid:	10%	D	Excl.										
3917211000	-- For water supply	20%	D	Excl.										
3917219000	-- Other	20%	D	Excl.										
3917221000	-- For water supply	20%	D	Excl.										
3917229000	-- Other	20%	D	Excl.										
3917231000	-- For water supply	20%	D	Excl.										
3917239000	-- Other	20%	D	Excl.										
3917291000	-- For water supply	20%	D	Excl.										
3917299000	Other tubes, pipes and hoses:	20%	D	Excl.										
3917310000	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	20%	D	Excl.										
3917320000	-- Other, not reinforced or otherwise combined with other materials, without fittings	20%	D	Excl.										
3917330000	-- Other, not reinforced or otherwise combined with other materials, with fittings	20%	D	Excl.										
3917391000	-- Guts of other plastic material	10%	D	Excl.										
3917399000	-- Other	20%	D	Excl.										
3917401000	-- For water supply	20%	D	Excl.										
3917409000	- Other	20%	D	Excl.										
3918100000	- Of polymers of vinyl chloride	20%	D	Excl.										
3918900000	- Of other plastics	20%	D	Excl.										
3919100000	- In rolls of a width not exceeding 20 cm	10%	D	Excl.										
3919900000	- Other	10%	D	Excl.										
3920101000	-- Not printed	10%	D	Excl.										
3920102000	-- Printed	20%	D	Excl.										
3920201000	-- Not printed	10%	D	Excl.										
3920202000	-- Printed	20%	D	Excl.										
3920301000	-- Not printed	10%	D	Excl.										
3920302000	- Of polymers of vinyl chloride:	20%	D	Excl.										
3920430000	-- Containing by weight not less than 6 % of plasticisers	10%	D	Excl.										
3920490000	- Of acrylic polymers:	10%	D	Excl.										
3920510000	-- Of poly(methyl methacrylate)	10%	D	Excl.										
3920590000	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:	10%	D	Excl.										
3920610000	- Of polycarbonates	10%	D	Excl.										

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
3920620000	- - Of poly(ethylene terephthalate)	10%	D	Excl.										
3920630000	- - Of unsaturated polyesters	10%	D	Excl.										
3920690000	- Of cellulose or its chemical derivatives:	10%	D	Excl.										
3920710000	- - Of regenerated cellulose	10%	D	Excl.										
3920730000	- - Of cellulose acetate	10%	D	Excl.										
3920790000	- Of other plastics:	10%	D	Excl.										
3920910000	- - Of poly(vinyl butyral)	10%	D	Excl.										
3920920000	- - Of polyamides	10%	D	Excl.										
3920930000	- - Of amino-resins	10%	D	Excl.										
3920940000	- - Of phenolic resins	10%	D	Excl.										
3920990000	- - Of other plastics	10%	D	Excl.										
3921110000	- - Of polymers of styrene	10%	D	Excl.										
3921120000	- - Of polymers of vinyl chloride	10%	D	Excl.										
3921130000	- - Of polyurethanes	10%	D	Excl.										
3921140000	- - Of regenerated cellulose	10%	D	Excl.										
3921190000	- - Of other plastics	10%	D	Excl.										
3921902000	- Printed	20%	D	Excl.										
3921901000	- - Not printed	10%	D	Excl.										
3922100000	- Baths, shower-baths, sinks and washbasins	20%	D	Excl.										
3922200000	- Lavatory seats and covers	20%	D	Excl.										
3922900000	- Other	20%	D	Excl.										
3923100000	- Sacks and bags (including cones):	20%	D	Excl.										
3923210000	- - Of polymers of ethylene	20%	D	Excl.										
3923290000	- - Of other plastics	20%	D	Excl.										
3923301000	- Preforms	20%	B	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
3923309000	- - Other	20%	B	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
3923409000	- - Other	20%	B	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
3923401000	- - Cassettes without magnetic tape	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
3923500000	- Stoppers, lids, caps and other closures	20%	D	Excl.										
3923900000	- Other	20%	A	20%	20%	10%	10%	5%	5%	0%	0%	0%	0%	0%
3924100000	- Tableware and kitchenware	20%	D	Excl.										
3924902000	- - Feeding bottles	20%	A	20%	20%	10%	10%	10%	5%	5%	0%	0%	0%	0%
3924909000	- - Other	20%	A	20%	20%	10%	10%	10%	5%	5%	0%	0%	0%	0%
3924901000	- - Wash basins and buckets	20%	A	20%	20%	10%	10%	10%	5%	5%	0%	0%	0%	0%
3925100000	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	20%	D	Excl.										
3925200000	- Doors, windows and their frames and thresholds for doors	20%	D	Excl.										
3925300000	- Shutters, blinds (including venetian blinds) and similar articles and parts thereof	20%	D	Excl.										
3925900000	- Other	20%	D	Excl.										
3926100000	- Office or school supplies	20%	D	Excl.										
3926200000	- Articles of apparel and clothing accessories (including gloves, mittens and mitts)	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
3926300000	- Fittings for furniture, coachwork or the like	20%	D	Excl.										
3926400000	- Statuettes and other ornamental articles	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
3926901000	- - Other:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
3926909100	- - - Toothpicks	20%	B	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
3926909900	- - - Other	20%	B	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
4001100000	- Natural rubber in other forms:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4001210000	- - Smoked sheets	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4001220000	- - Technically specified natural rubber (TSNR)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4001290000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4001300000	- Balata, gutta-percha, guayule, chicle and similar natural gums	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4002110000	- - Latex	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4002190000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4002200000	- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4002310000	- - Isobutene-isoprene (butyl) rubber (IIR)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4002390000	- Chloroprene (chlorobutadiene) rubber (CR):	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4002410000	- - Latex	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4002490000	- Acrylonitrile-butadiene rubber (NBR):	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4002510000	- - Latex	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4002590000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4002600000	- Isoprene rubber (IR)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4002700000	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4002800000	- - Other:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4002910000	- - Latex	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4002990000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4003000000	Reclaimed rubber in primary forms or in plates, sheets or strip	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4004000000	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4005100000	- Compounded with carbon black or silica	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4005200000	- - Other:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4005910000	- - Plates, sheets and strip	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4005990000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4006100000	- "Camel-back" strips for retreading rubber tyres	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4006900000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4007000000	Vulcanised rubber thread and cord	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4008111000	- - - Of the type used for making soles	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4008119000	- - - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4008190000	- Of non-cellular rubber:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4008211000	- - - Of the type used for making soles	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4008219000	- - - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4008290000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4009110000	- - Without fittings	20%	D	Excl.										
4009120000	- Reinforced or otherwise combined only with metal:	20%	D	Excl.										
4009210000	- - Without fittings	20%	D	Excl.										
4009220000	- Reinforced or otherwise combined only with textile materials:	20%	D	Excl.										

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
4009310000	- - Without fittings	20%	D	Excl.										
4009320000	- Reinforced or otherwise combined with other materials:	20%	D	Excl.										
4009410000	- - Without fittings	20%	D	Excl.										
4009420000	- - With fittings	20%	D	Excl.										
4010110000	- - Reinforced only with metal	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
4010120000	- - Reinforced only with textile materials	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
4010190000	- Transmission belts or belting:	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
4010310000	- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
4010320000	- - Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
4010330000	- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
4010340000	- - Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
4010350000	- - Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
4010360000	- - Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
4010390000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
4011100000	- Of a kind used on motor cars (including station wagons and racing cars)	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
4011200000	- Of a kind used on buses or lorries	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
4011300000	- Of a kind used on aircraft	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
4011400000	- Of a kind used on motorcycles	20%	D	Excl.										
4011500000	- Of a kind used on bicycles	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
4011700000	- Of a kind used on agricultural or forestry vehicles and machines	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
4011800000	- Of a kind used on construction, mining or industrial handling vehicles and machines	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
4011900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
4012110000	- - Of a kind used on motor cars (including station wagons and racing cars)	20%	D	Excl.										
4012120000	- - Of a kind used on buses or lorries	20%	D	Excl.										
4012130000	- - Of a kind used on aircraft	20%	D	Excl.										
4012190000	- - Other	20%	D	Excl.										
4012201000	- - For retreading manufacture	20%	B	20%	20%	20%	20%	20%	20%	10%	5%	0%	0%	0%
4012209000	- - Other	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
4012900000	- Other	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
4013100000	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
4013200000	- Of a kind used on bicycles	20%	D	Excl.										
4013901000	- - Of the type used by motorcycles (with an engine displacement not exceeding 50 cm <sup>3</sup> )	20%	D	Excl.										
4013909000	- - Other	20%	D	Excl.										
4014100000	- Sheath contraceptives	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4014909000	- - Other	5%	B	5%	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%
4014902000	- Bulbs for syringes and medicine droppers and similar articles	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
4014901000	-- Teats and similar articles	5%	B	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%
4015110000	-- Surgical	0%	B	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4015190000	- Other	20%	D	Excl.										
4015900000	- Other	20%	D	Excl.										
4016100000	- Other:	20%	D	Excl.										
4016910000	-- Floor coverings and mats	20%	D	Excl.										
4016920000	-- Erasers	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
4016930000	-- Gaskets, washers and other seals	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
4016940000	-- Boat or dock fenders, whether or not inflatable	20%	D	Excl.										
4016951000	-- Of the type used for tyre manufacture	20%	D	Excl.										
4016959000	-- - Other	20%	D	Excl.										
4016990000	-- Other	10%	D	Excl.										
4017000000	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber	20%	D	Excl.										
4101200000	- Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4101500000	- Whole hides and skins, of a weight exceeding 16 kg	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4101900000	- Other, including butts, bends and bellies	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4102100000	- Without wool on:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4102210000	-- Pickled	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4102290000	-- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4103200000	- Of reptiles	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4103300000	- Of swine	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4103900000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4104110000	-- Full grains, unsplit; grain splits	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
4104190000	-- In the dry state (crust):	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
4104410000	-- Full grains, unsplit; grain splits	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
4104490000	-- Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
4105100000	- In the wet state (including wet-blue)	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
4105300000	- In the dry state (crust)	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
4106210000	-- In the wet state (including wet-blue)	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
4106220000	- Of swine:	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
4106310000	-- In the wet state (including wet-blue)	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
4106320000	-- In the dry state (crust)	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
4106400000	- Other:	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
4106910000	-- In the wet state (including wet-blue)	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
4106920000	-- In the dry state (crust)	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
4107110000	-- Full grains, unsplit	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
4107120000	-- Grain splits	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
4107190000	- Other, including sides:	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
4107910000	-- Full grains, unsplit	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
4107920000	-- Grain splits	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
4107990000	- Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
4112000000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4113100000	- Of goats or kids	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4113200000	- Of swine	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4113300000	- Of reptiles	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4113900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4114100000	- Chamois (including combination chamois) leather	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4114200000	- Patent leather and patent laminated leather; metallised leather	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4115100000	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4115200000	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4201000000	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle-cloths, saddlebags, dog coats and the like), of any material	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
4202119000	- - - Other	20%	D	Excl.										
4202111000	- - - Presented completely knocked down (CKD) or unassembled for the assembly industry	10%	D	Excl.										
4202121000	- - - Presented completely knocked down (CKD) or unassembled for the assembly industry	10%	D	Excl.										
4202129000	- - - Other	20%	D	Excl.										
4202192100	- - - - Presented completely knocked down (CKD) or unassembled for the assembly industry	10%	D	Excl.										
4202191900	- - - Of base metal:	20%	D	Excl.										
4202191100	- - - - Presented completely knocked down (CKD) or unassembled for the assembly industry	10%	D	Excl.										
4202192900	- - - Other:	20%	D	Excl.										
4202199900	- Handbags, whether or not with shoulder strap, including those without handle:	20%	D	Excl.										
4202199100	- - - - Presented completely knocked down (CKD) or unassembled for the assembly industry	10%	D	Excl.										
4202211000	- - - Presented completely knocked down (CKD) or unassembled for the assembly industry	10%	D	Excl.										
4202219000	- - - Other	20%	D	Excl.										
4202229000	- - - Other	20%	D	Excl.										
4202221000	- - - Presented completely knocked down (CKD) or unassembled for the assembly industry	10%	D	Excl.										
42022299000	- Articles of a kind normally carried in the pocket or in the handbag:	20%	D	Excl.										
4202291000	- - - Presented completely knocked down (CKD) or unassembled for the assembly industry	10%	D	Excl.										
4202310000	- - With outer surface of leather or of composition leather	20%	D	Excl.										
4202320000	- - With outer surface of sheeting of plastics or of textile materials	20%	D	Excl.										
4202390000	- Other:	20%	D	Excl.										
4202911000	- - - Presented completely knocked down (CKD) or unassembled for the assembly industry	20%	D	Excl.										

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
4202919000	- - - Other	20%	D	Excl.										
4202921000	- - - Presented completely knocked down (CKD) or unassembled for the assembly industry	20%	D	Excl.										
4202929000	- - - Other	20%	D	Excl.										
4202991000	- - - Presented completely knocked down (CKD) or unassembled for the assembly industry	20%	D	Excl.										
4202999000	- - - Other	20%	D	Excl.										
4203100000	- Gloves, mittens and mitts:	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
4203210000	- - Specially designed for use in sports	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
4203290000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
4203300000	- Belts and bandoliers	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
4203400000	- Other clothing accessories	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
4205000000	Other articles of leather or of composition leather	20%	D	Excl.										
4206000000	Articles of gut (other than silkworm gut), of goldbeater's skin, of bladders or of tendons	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
4301100000	- Of mink, whole, with or without head, tail or paws	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4301300000	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4301600000	- Of fox, whole, with or without head, tail or paws	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4301800000	- Other furskins, whole, with or without head, tail or paws	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4301900000	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4302110000	- - Of mink	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4302190000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4302200000	- Heads, tails, paws and other pieces or cuttings, not assembled	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4302300000	- Whole skins and pieces or cuttings thereof, assembled	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4303100000	- Articles of apparel and clothing accessories	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
4303900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4304000000	Artificial fur and articles thereof	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
4401110000	- - Coniferous	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4401120000	- Wood in chips or particles:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4401210000	- - Coniferous	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4401220000	- Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4401310000	- - Wood pellets	5%	D	Excl.										
4401390000	- - Other	5%	D	Excl.										
4401400000	- Sawdust and wood waste and scrap, not agglomerated	5%	D	Excl.										
4402100000	- Of bamboo	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4402900000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4403110000	- - Coniferous	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4403120000	- - Other, coniferous:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4403210000	- - Of pine ( <i>Pinus spp.</i> ), of which any cross-sectional dimension is 15 cm or more	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4403220000	- - Of pine ( <i>Pinus spp.</i> ), other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4403230000	- - Of fir ( <i>Abies spp.</i> ) and spruce ( <i>Picea spp.</i> ), of which any cross-sectional dimension is 15 cm or more	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
4403240000	- - Of fir (Abies spp.) and spruce (Picea spp.), other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4403250000	- - Other, of which any cross-sectional dimension is 15 cm or more	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4403260000	- Other, of tropical wood:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4403410000	- - Dark red meranti, light red meranti and meranti bakau	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4403490000	- Other:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4403910000	- - Of oak (Quercus spp.)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4403930000	- - Of beech (Fagus spp.), of which any cross-sectional dimension is 15 cm or more	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4403940000	- - Of beech (Fagus spp.), other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4403950000	- - Of birch (Betula spp.), of which any cross-sectional dimension is 15 cm or more	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4403960000	- - Of birch (Betula spp.), other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4403970000	- - Of poplar and aspen (Populus spp.)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4403980000	- - Of eucalyptus (Eucalyptus spp.)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4403990000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4404100000	- Coniferous	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4404200000	- Non-coniferous	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4405000000	Wood wool; wood flour	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4406110000	- - Coniferous	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4406120000	- Other:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4406910000	- - Coniferous	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4406920000	- - Non-coniferous	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4407110000	- - Of pine (Pinus spp.)	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4407120000	- - Of fir (Abies spp.) and spruce (Picea spp.)	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4407190000	- Of tropical wood:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4407210000	- - Mahogany (Swietenia spp.)	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4407220000	- - Virola, imbuia and balsa	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4407250000	- - Dark red meranti, light red meranti and meranti bakau	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4407260000	- - White lauan, white meranti, white seraya, yellow meranti and alan	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4407270000	- - Sapelli	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4407280000	- - Iroko	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4407290000	- Other:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4407910000	- - Of oak (Quercus spp.)	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4407920000	- - Of beech (Fagus spp.)	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4407930000	- - Of maple (Acer spp.)	10%	A	10%	10%	5%	5%	0%	0%	0%	0%	0%	0%	0%
4407940000	- - Of cherry (Prunus spp.)	10%	A	10%	10%	5%	5%	0%	0%	0%	0%	0%	0%	0%
4407950000	- - Of ash (Fraxinus spp.)	10%	A	10%	10%	5%	5%	0%	0%	0%	0%	0%	0%	0%
4407960000	- - Of birch (Betula spp.)	10%	A	10%	10%	5%	5%	0%	0%	0%	0%	0%	0%	0%
4407970000	- - Of poplar and aspen (Populus spp.)	10%	A	10%	10%	5%	5%	0%	0%	0%	0%	0%	0%	0%
4407990000	- - Other	10%	A	10%	10%	5%	5%	0%	0%	0%	0%	0%	0%	0%
4408100000	- Of tropical wood:	10%	D	Excl.										
4408310000	- - Dark red meranti, light red meranti and meranti bakau	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4408390000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4408900000	- - Other	10%	D	Excl.										

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
4409100000	- Non-coniferous:	10%	D	Excl.										
4409210000	- - Of bamboo	10%	D	Excl.										
4409220000	- - Of tropical wood	10%	D	Excl.										
4409290000	- - Other	10%	D	Excl.										
4410110000	- - Particle board	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
4410120000	- - Oriented strand board (OSB)	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
4410190000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
4410900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
4411120000	- - Of a thickness not exceeding 5 mm	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
4411130000	- - Of a thickness exceeding 5 mm but not exceeding 9 mm	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
4411140000	- Other:	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
4411920000	- - Of a density exceeding 0.8 g/cm <sup>3</sup>	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
4411930000	- - Of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup>	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
4411940000	- - Of a density not exceeding 0.5 g/cm <sup>3</sup>	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
4412100000	- Other plywood consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
4412310000	- - With at least one outer ply of tropical wood	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
4412330000	- - Other, with at least one outer ply of non-coniferous wood of the species alder ( <i>Alnus</i> spp.), ash ( <i>Fraxinus</i> spp.), beech ( <i>Fagus</i> spp.), birch ( <i>Betula</i> spp.), cherry ( <i>Prunus</i> spp.) chestnut ( <i>Castanea</i> spp.), elm ( <i>Ulmus</i> spp.), eucalyptus ( <i>Eucalyptus</i> spp.), hickory ( <i>Carya</i> spp.), horse chestnut ( <i>Aesculus</i> spp.), lime ( <i>Tilia</i> spp.), maple ( <i>Acer</i> spp.) oak ( <i>Quercus</i> spp.), plane tree ( <i>Platanus</i> spp.), poplar and aspen ( <i>Populus</i> spp.) robinia ( <i>Robinia</i> spp.) tulipwood ( <i>Liriodendron</i> spp.) or walnut ( <i>Juglans</i> spp.)	20%	B	20%	20%	20%	20%	20%	10%	10%	5%	0%		
4412340000	- - Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
4412390000	- Other:	20%	D	Excl.										
4412940000	- - Blockboard, laminboard and battenboard	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
4412990000	- - Other	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
4413000000	Densified wood, in blocks, plates, strips or profile shapes	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
4414000000	Wooden frames for paintings, photographs, mirrors or similar objects	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
4415100000	- Cases, boxes, crates, drums and similar packings; cable-drums	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
4415200000	- Pallets, box pallets and other load boards; pallet collars	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
4416000000	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
4417000000	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	20%	D	Excl.										
4418100000	- Windows, French windows and their frames	20%	D	Excl.										
4418200000	- Doors and their frames and thresholds	20%	D	Excl.										
4418400000	- Shuttering for concrete constructional work	20%	D	Excl.										
4418500000	- Shingles and shakes	20%	D	Excl.										
4418600000	- Assembled flooring panels:	20%	D	Excl.										
4418730000	- - Of bamboo or with at least the top layer (wear layer) of bamboo	20%	D	Excl.										
4418740000	- - Other, for mosaic floors	20%	D	Excl.										

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
4418750000	- - Other, multilayer	20%	D	Excl.										
4418790000	- - Other:	20%	D	Excl.										
4418910000	- - Of bamboo	20%	D	Excl.										
4418990000	- - Other	20%	D	Excl.										
4419110000	- - Bread boards, chopping boards and similar boards	20%	D	Excl.										
4419120000	- - Chopsticks	20%	D	Excl.										
4419190000	- - Other	20%	D	Excl.										
4419900000	- - Other	20%	D	Excl.										
4420100000	- Statuettes and other ornaments, of wood	20%	D	Excl.										
4420900000	- Other	20%	D	Excl.										
4421100000	- - Other:	20%	D	Excl.										
4421911000	- - - Match splints	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
4421912000	- - - Toothpicks	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
4421919000	- - - Other	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
4421991000	- - - Match splints	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
4421992000	- - - Toothpicks	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
4421999000	- - - Other	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
4501100000	- Natural cork, raw or simply prepared	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4501900000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4502000000	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4503100000	- Corks and stoppers	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
4503901000	- - Floats for fishing nets	5%	D	Excl.										
4503909000	- - Other	20%	D	Excl.										
4504100000	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
4504900000	- Other	20%	D	Excl.										
4601210000	- - Of bamboo	20%	D	Excl.										
4601220000	- - Of rattan	20%	D	Excl.										
4601290000	- - Other:	20%	D	Excl.										
4601920000	- - Of bamboo	20%	D	Excl.										
4601930000	- - Of rattan	20%	D	Excl.										
4601940000	- - Of other vegetable materials	20%	D	Excl.										
4601991000	- - - Mats, matting and screens	20%	D	Excl.										
4601999000	- - - Other	20%	D	Excl.										
4602110000	- - Of bamboo	20%	D	Excl.										
4602120000	- - Of rattan	20%	D	Excl.										
4602190000	- - Other	20%	D	Excl.										
4602900000	- - Other	20%	D	Excl.										
4701000000	Mechanical wood pulp	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4702000000	Chemical wood pulp, dissolving grades	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4703110000	- - Coniferous	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4703190000	- - Semi-bleached or bleached:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
4703210000	- - Coniferous	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4703290000	- - Non-coniferous	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4704110000	- - Coniferous	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4704190000	- Semi-bleached or bleached:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4704210000	- - Coniferous	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4704290000	- - Non-coniferous	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4705000000	Wood pulp obtained by a combination of mechanical and chemical pulping processes	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4706100000	- Cotton linters pulp	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4706200000	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4706300000	- Other:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4706910000	- - Mechanical	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4706920000	- - Chemical	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4706930000	- - Obtained by a combination of mechanical and chemical processes	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4707100000	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4707200000	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4707300000	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	5%	D	Excl.										
4707900000	- Other, including unsorted waste and scrap	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4801000000	Newsprint, in rolls or sheets	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4802100000	- Handmade paper and paperboard	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4802200000	- Paper and paperboard of a kind used as a base for photosensitive, heat-sensitive or electrosensitive paper or paperboard	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4802400000	- Other paper and paperboard, not containing fibres obtained by a mechanical or chemico-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4802540000	- - Weighing less than 40 g/m <sup>2</sup>	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4802551000	- - - Of a width not exceeding 150 mm	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4802559000	- - - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4802561000	- - - Carbonising base paper	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4802569000	- - - Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
4802570000	- - Other, weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup>	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4802580000	- Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemico-mechanical process:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4802611000	- - Of a width not exceeding 150 mm	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4802619000	- - - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4802621000	- - - Carbonising base paper	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4802629000	- - - Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
4802691000	- - - Carbonising base paper	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4802699000	- - - Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
4803000000	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4804110000	- - Unbleached	5%	D	Excl.										
4804190000	- Sack kraft paper:	5%	D	Excl.										
4804210000	- - Unbleached	5%	D	Excl.										
4804290000	- Other kraft paper and paperboard weighing 150 g/m <sup>2</sup> or less:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4804310000	- - Unbleached	5%	D	Excl.										
4804390000	- Other kraft paper and paperboard weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> :	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4804410000	- - Unbleached	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
4804420000	- - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4804490000	- Other kraft paper and paperboard weighing 225 g/m <sup>2</sup> or more:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4804510000	- - Unbleached	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4804520000	- - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4804590000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4805110000	- - Semi-chemical fluting paper	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4805120000	- - Straw fluting paper	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4805190000	- Testliner (recycled liner board):	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4805240000	- - Weighing 150 g/m <sup>2</sup> or less	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4805250000	- - Weighing more than 150 g/m <sup>2</sup>	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4805300000	- Sulphite wrapping paper	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4805400000	- Filter paper and paperboard	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4805500000	- - Other:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4805910000	- - Weighing 150 g/m <sup>2</sup> or less	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4805920000	- - Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4805930000	- - Weighing 225 g/m <sup>2</sup> or more	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4806100000	- Vegetable parchment	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4806200000	- Greaseproof papers	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4806300000	- Tracing papers	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4806400000	- Glassine and other glazed transparent or translucent papers	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4807000000	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4808100000	- Corrugated paper and paperboard, whether or not perforated	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4808400000	- Kraft paper, creped or crinkled, whether or not embossed or perforated	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4808900000	- Other	10%	A	10%	10%	5%	5%	0%	0%	0%	0%	0%	0%	0%
4809200000	- Self-copy paper	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4809900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4810131000	- - Printed	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
4810139000	- - - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4810140000	- - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	20%	D	Excl.										
4810190000	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:	20%	D	Excl.										
4810221000	- - - In rolls of a width not exceeding 150 mm or in rectangular (including square) sheets, with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4810229000	- - - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4810291000	- - - In rolls of a width not exceeding 150 mm or in rectangular (including square) sheets, with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4810299000	- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4810319000	- - - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4810311000	- - - In rolls of a width not exceeding 150 mm or in rectangular (including square) sheets, with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4810321000	- - - In rolls of a width not exceeding 150 mm or in rectangular (including square) sheets, with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4810329000	- - - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4810391000	- - - In rolls of a width not exceeding 150 mm or in rectangular (including square) sheets, with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4810399000	- Other paper and paperboard:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4810921000	- - - In rolls of a width not exceeding 150 mm or in rectangular (including square) sheets, with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4810929000	- - - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4810991000	- - - In rolls of a width not exceeding 150 mm or in rectangular (including square) sheets, with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4810999000	- - - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4811109000	- Gummed or adhesive paper and paperboard:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4811101000	- - Floor covering on a base of paper or of paperboard, whether or not cut to size	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4811411000	- - - In rolls of a width not exceeding 150 mm or in rectangular (including square) sheets, with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4811419000	- - - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4811491000	- - - In rolls of a width not exceeding 150 mm or in rectangular (including square) sheets, with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
4811499000	- Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives):	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4811511000	-- In rolls of a width not exceeding 150 mm or in rectangular (including square) sheets, with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state (excluding floor covering)	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4811519000	-- Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4811512000	-- Floor covering on a base of paper or of paperboard, whether or not cut to size	20%	D	Excl.										
4811599000	-- Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4811591000	-- In rolls of a width not exceeding 150 mm or in rectangular (including square) sheets, with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state (excluding floor covering)	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4811592000	-- Floor covering on a base of paper or of paperboard, whether or not cut to size	20%	D	Excl.										
4811602000	-- Floor covering on a base of paper or of paperboard, whether or not cut to size	20%	D	Excl.										
4811609000	-- Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4811601000	-- In rolls of a width not exceeding 150 mm or in rectangular (including square) sheets, with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state (excluding floor covering)	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4811901000	- In rolls of a width not exceeding 150 mm or in rectangular (including square) sheets, with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state (excluding floor covering)	10%	D	Excl.										
4811902000	- Floor covering on a base of paper or of paperboard, whether or not cut to size	20%	D	Excl.										
4811909000	-- Other	10%	D	Excl.										
4812000000	Filter blocks, slabs and plates, of paper pulp	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4813100000	- In the form of booklets or tubes	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4813200000	- In rolls of a width not exceeding 5 cm	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4813900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4814200000	- Wallpaper and similar wallcoverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	20%	D	Excl.										
4814900000	- Other	20%	D	Excl.										
4816200000	- Self-copy paper	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4816900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4817100000	- Envelopes	20%	D	Excl.										
4817200000	- Letter cards, plain postcards and correspondence cards	20%	D	Excl.										
4817300000	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	20%	D	Excl.										
4818100000	- Toilet paper	20%	D	Excl.										
4818200000	- Handkerchiefs, cleansing or facial tissues and towels	20%	D	Excl.										
4818300000	- Tablecloths and serviettes	20%	D	Excl.										
4818500000	- Articles of apparel and clothing accessories	20%	D	Excl.										
4818900000	- Other	20%	D	Excl.										
4819100000	- Cartons, boxes and cases, of corrugated paper or paperboard	20%	D	Excl.										
4819201000	-- Cartons and boxes lined with polypropylene film	10%	D	Excl.										
4819209000	-- Other	20%	D	Excl.										

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
4819300000	- Sacks and bags, having a base of a width of 40 cm or more	20%	D	Excl.										
4819400000	- Other sacks and bags, including cones	20%	D	Excl.										
4819500000	- Other packing containers, including record sleeves	20%	D	Excl.										
4819600000	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	20%	D	Excl.										
4820100000	- Registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	20%	D	Excl.										
4820200000	- Exercise books	20%	D	Excl.										
4820300000	- Binders (other than book covers), folders and file covers	20%	D	Excl.										
4820400000	- Manifold business forms and interleaved carbon sets	20%	D	Excl.										
4820500000	- Albums for samples or for collections	20%	D	Excl.										
4820901000	- - Other articles of stationery	20%	D	Excl.										
4820909000	- - Other	20%	D	Excl.										
4821100000	- Printed	10%	D	Excl.										
4821900000	- Other	10%	D	Excl.										
4822100000	- Of a kind used for winding textile yarn	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4822900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4823200000	- Filter paper and paperboard	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4823400000	- Trays, dishes, plates, cups and the like, of paper or paperboard:	20%	D	Excl.										
4823610000	- - Of bamboo	20%	D	Excl.										
4823690000	- - Other	20%	D	Excl.										
4823700000	- Moulded or pressed articles of paper pulp	20%	D	Excl.										
4823900000	- Other	20%	D	Excl.										
4901100000	- Other:	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4901910000	- - Dictionaries and encyclopaedias, and serial instalments thereof	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4901991000	- - - Scientific or school printed books, brochures, leaflets and similar printed matter	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4901999000	- - - Other	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4902100000	- Appearing at least four times a week	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4902900000	- Other	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4903000000	Children's picture, drawing or colouring books	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4904000000	Music, printed or in manuscript, whether or not bound or illustrated	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4905100000	- Other:	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4905910000	- - In book form	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4905990000	- - Other	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4906000000	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; handwritten texts; photographic reproductions on sensitised paper and carbon copies of the foregoing	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4907000000	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4908100000	- Transfers (decalcomanias), vitrifiable	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
4908900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
4909000000	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	20%	D	Excl.										
4910000000	Calendars of any kind, printed, including calendar blocks	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
4911100000	- Other:	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
4911910000	-- Pictures, designs and photographs	20%	D	Excl.										
4911999900	--- Other	20%	D	Excl.										
4911999100	---- Telephone recharge cards	20%	D	Excl.										
4911991000	--- Other:	20%	D	Excl.										
5001000000	Silkworm cocoons suitable for reeling	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
5002000000	Raw silk (not thrown)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
5003000000	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
5004000000	Silk yarn (other than yarn spun from silk waste) not put up for retail sale	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5005000000	Yarn spun from silk waste, not put up for retail sale	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5006000000	Silk yarn and yarn spun from silk waste, put up for retail sale; silkworm gut	20%	B	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5007100000	- Fabrics of noil silk	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5007200000	- Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5007900000	- Other fabrics	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5101110000	- Shorn wool	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
5101190000	- Degreased, not carbonised:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
5101210000	-- Shorn wool	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
5101290000	-- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
5101300000	- Carbonised	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
5102110000	-- Of Kashmir (cashmere) goats	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
5102190000	-- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
5102200000	- Coarse animal hair	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
5103100000	- Noils of wool or of fine animal hair	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
5103200000	- Other waste of wool or of fine animal hair	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
5103300000	- Waste of coarse animal hair	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
5104000000	Garnetted stock of wool or of fine or coarse animal hair	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
5105100000	- Wool tops and other combed wool:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
5105210000	-- Combed wool in fragments	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
5105290000	-- Fine animal hair, carded or combed:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
5105310000	-- Of Kashmir (cashmere) goats	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
5105390000	-- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
5105400000	- Coarse animal hair, carded or combed	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
5106100000	- Containing 85 % or more by weight of wool	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
5106200000	- Containing less than 85 % by weight of wool	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
5107100000	- Containing 85 % or more by weight of wool	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
5107200000	- Containing less than 85 % by weight of wool	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
5108100000	- Carded	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
5108200000	- Combed	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
5109100000	- Containing 85 % or more by weight of wool or of fine animal hair	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	5%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
5109900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5110000000	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5111100000	- - Of a weight not exceeding 300 g/m <sup>2</sup>	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5111190000	- - Other	20%	D	Excl.										
5111200000	- Other, mixed mainly or solely with man-made filaments	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5111300000	- Other, mixed mainly or solely with man-made staple fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5111900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5112110000	- - Of a weight not exceeding 200 g/m <sup>2</sup>	20%	D	Excl.										
5112190000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5112200000	- Other, mixed mainly or solely with man-made filaments	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5112300000	- Other, mixed mainly or solely with man-made staple fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5112900000	- Other	20%	D	Excl.										
5113000000	Woven fabrics of coarse animal hair or of horsehair	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5201001000	- Not ginned	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
5201009000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
5202100000	- Other:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
5202910000	- - Garnetted stock	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
5202990000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
5203001000	- Carded	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
5203002000	- Combed	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
5204110000	- - Containing 85 % or more by weight of cotton	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5204190000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5204200000	- Put up for retail sale	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5205110000	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5205120000	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5205130000	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5205140000	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5205150000	- Single yarn, of combed fibres:	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5205210000	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5205220000	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5205230000	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5205240000	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5205260000	- - Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5205270000	- - Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5205280000	- Multiple (folded) or cabled yarn, of uncombed fibres:	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	



HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
5206340000	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5206350000	- Multiple (folded) or cabled yarn, of combed fibres:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5206410000	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5206420000	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5206430000	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5206440000	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5206450000	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5207100000	- Containing 85 % or more by weight of cotton	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5207901000	-- Fishing yarn	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
5207909000	- Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5208110000	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5208120000	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5208130000	-- 3-thread or 4-thread twill, including cross twill	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5208190000	- Bleached:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5208210000	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5208220000	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5208230000	-- 3-thread or 4-thread twill, including cross twill	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5208299000	- Dyed:	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5208291000	-- Dimity, damasks and the like	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5208310000	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5208320000	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5208330000	-- 3-thread or 4-thread twill, including cross twill	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5208391000	-- Dimity, damasks and the like	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5208399000	- Of yarns of different colours:	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5208410000	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5208420000	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5208430000	-- 3-thread or 4-thread twill, including cross twill	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5208490000	- Printed:	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5208511000	-- Obtained by a wax-based printing process	35%	C	35%	35%	35%	35%	35%	35%	35%	35%	35%	20%	0%
5208519000	-- Obtained by other printing processes	35%	C	35%	35%	35%	35%	35%	35%	35%	35%	35%	20%	0%
5208521000	-- Obtained by a wax-based printing process	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5208529000	-- Obtained by other printing processes	35%	C	35%	35%	35%	35%	35%	35%	35%	35%	35%	20%	0%
5208590000	- Other fabrics	35%	C	35%	35%	35%	35%	35%	35%	35%	35%	35%	20%	0%
5209110000	- Plain weave	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5209120000	-- 3-thread or 4-thread twill, including cross twill	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5209190000	- Bleached:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5209210000	-- Plain weave	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
5209220000	- - 3-thread or 4-thread twill, including cross twill	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5209291000	- - - Dimity, damasks and the like	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5209299000	- Dyed:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5209310000	- - Plain weave	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5209320000	- - 3-thread or 4-thread twill, including cross twill	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5209391000	- - - Dimity, damasks and the like	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5209399000	- Of yarns of different colours:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5209410000	- - Plain weave	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5209420000	- - Denim	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5209430000	- - Other fabrics of 3-thread or 4-thread twill, including cross twill	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5209490000	- Printed:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5209511000	- - - Obtained by a wax-based printing process	35%	C	35%	35%	35%	35%	35%	35%	35%	35%	35%	20%	0%
5209519000	- - - Obtained by other printing processes	35%	C	35%	35%	35%	35%	35%	35%	35%	35%	35%	20%	0%
5209520000	- - 3-thread or 4-thread twill, including cross twill	35%	C	35%	35%	35%	35%	35%	35%	35%	35%	35%	20%	0%
5209590000	- - Other fabrics	35%	C	35%	35%	35%	35%	35%	35%	35%	35%	35%	20%	0%
5210110000	- - Plain weave	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5210190000	- Bleached:	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5210210000	- - Plain weave	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5210290000	- Dyed:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5210310000	- - Plain weave	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5210320000	- - 3-thread or 4-thread twill, including cross twill	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5210390000	- Of yarns of different colours:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5210410000	- - Plain weave	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5210490000	- Printed:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5210511000	- - - Obtained by wax-based printing process	35%	C	35%	35%	35%	35%	35%	35%	35%	35%	35%	20%	0%
5210519000	- - - Obtained by other printing process	35%	C	35%	35%	35%	35%	35%	35%	35%	35%	35%	20%	0%
5210590000	- - Other fabrics	35%	C	35%	35%	35%	35%	35%	35%	35%	35%	35%	20%	0%
5211110000	- - Plain weave	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5211120000	- - 3-thread or 4-thread twill, including cross twill	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5211190000	- - Other fabrics	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5211200000	- Dyed:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5211310000	- - Plain weave	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5211320000	- - 3-thread or 4-thread twill, including cross twill	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5211390000	- Of yarns of different colours:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5211410000	- - Plain weave	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5211420000	- - Denim	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5211430000	- - Other fabrics of 3-thread or 4-thread twill, including cross twill	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5211490000	- Printed:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5211511000	- - - Obtained by a wax-based printing process	35%	C	35%	35%	35%	35%	35%	35%	35%	35%	35%	20%	0%
5211519000	- - - Obtained by other printing processes	35%	C	35%	35%	35%	35%	35%	35%	35%	35%	35%	20%	0%
5211520000	- - 3-thread or 4-thread twill, including cross twill	35%	C	35%	35%	35%	35%	35%	35%	35%	35%	35%	20%	0%
5211590000	- - Other fabrics	35%	C	35%	35%	35%	35%	35%	35%	35%	35%	35%	20%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
5212110000	- - Unbleached	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
5212120000	- - Bleached	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
5212130000	- - Dyed	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
5212140000	- - Of yarns of different colours	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
5212150000	- - Weighing more than 200 g/m <sup>2</sup> :	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
5212210000	- - Unbleached	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
5212220000	- - Bleached	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
5212230000	- - Dyed	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
5212240000	- - Of yarns of different colours	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
5212250000	- - Printed	35%	C	35%	35%	35%	35%	35%	35%	35%	35%	35%	20%	0%
5301100000	- Flax, broken, scutched, hackled or otherwise processed, but not spun:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
5301210000	- - Broken or scutched	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
5301290000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
5301300000	- Flax tow and waste	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
5302100000	- True hemp, raw or retted	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
5302900000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
5303100000	- Jute and other textile bast fibres, raw or retted	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
5303900000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
5305000000	Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
5306100000	- Single	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
5306200000	- Multiple (folded) or cabled	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
5307100000	- Single	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
5307200000	- Multiple (folded) or cabled	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
5308100000	- Coir yarn	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
5308200000	- True hemp yarn	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
5308901000	- - Sisal yarn or of other vegetable textile fibres of the genus Agave	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
5308909000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
5309110000	- - Unbleached or bleached	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
5309190000	- Containing less than 85 % by weight of flax:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
5309210000	- - Unbleached or bleached	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
5309290000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
5310100000	- Unbleached	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
5310900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
5311000000	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
5401100000	- Of synthetic filaments	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
5401201000	- - Put up for retail sale	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
5401209000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
5402110000	- - Of aramids	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
5402191000	- - - Of nylon	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
5402199000	- - - Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
5402200000	- Textured yarn:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5402310000	- - Of nylon or other polyamides, measuring per single yarn not more than 50 tex	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5402320000	- - Of nylon or other polyamides, measuring per single yarn more than 50 tex	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5402330000	- - Of polyesters	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5402340000	- - Of polypropylene	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5402390000	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5402440000	- - Elastomeric	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5402450000	- - Other, of nylon or other polyamides	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5402460000	- - Other, of polyesters, partially oriented	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5402470000	- - Other, of polyesters	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5402480000	- - Other, of polypropylene	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5402490000	- Other yarn, single, with a twist exceeding 50 turns per metre:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5402510000	- - Of nylon or other polyamides	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5402520000	- - Of polyesters	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5402530000	- - Of polypropylene	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5402590000	- Other yarn, multiple (folded) or cabled:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5402610000	- - Of nylon or other polyamides	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5402620000	- - Of polyesters	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5402630000	- - Of polypropylene	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5402690000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5403100000	- Other yarn, single:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5403310000	- - Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5403320000	- - Of viscose rayon, with a twist exceeding 120 turns per metre	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5403330000	- - Of cellulose acetate	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5403390000	- Other yarn, multiple (folded) or cabled:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5403410000	- - Of viscose rayon	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5403420000	- - Of cellulose acetate	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5403490000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5404110000	- - Elastomeric	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5404120000	- - Other, of polypropylene	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5404190000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5404900000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5405000000	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw), of artificial textile materials, of an apparent width not exceeding 5 mm	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5406000000	Man-made filament yarn (other than sewing thread), put up for retail sale	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5407100000	- Woven fabrics obtained from high-tenacity yarn of nylon or other polyamides or of polyesters	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5407209000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5407201000	- - Polypropylene fabrics, of a type used as carpet backing	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5407300000	- - Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides:	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5407410000	- - Unbleached or bleached	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
5407420000	- - Dyed	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5407430000	- - Of yarns of different colours	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5407440000	- Other woven fabrics, containing 85 % or more by weight of textured polyester filaments:	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5407510000	- - Unbleached or bleached	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5407520000	- - Dyed	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5407530000	- - Of yarns of different colours	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5407540000	- Other woven fabrics, containing 85 % or more by weight of polyester filaments:	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5407610000	- - Containing 85 % or more by weight of non-textured polyester filaments	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5407690000	- Other woven fabrics, containing 85 % or more by weight of synthetic filaments:	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5407710000	- - Unbleached or bleached	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5407720000	- - Dyed	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5407730000	- - Of yarns of different colours	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5407740000	- Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton:	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5407810000	- - Unbleached or bleached	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5407820000	- - Dyed	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5407830000	- - Of yarns of different colours	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5407840000	- Other woven fabrics:	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5407910000	- - Unbleached or bleached	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5407920000	- - Dyed	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5407930000	- - Of yarns of different colours	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5407940000	- - Printed	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5408100000	- Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like:	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5408210000	- - Unbleached or bleached	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5408220000	- - Dyed	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5408230000	- - Of yarns of different colours	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5408240000	- Other woven fabrics:	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5408310000	- - Unbleached or bleached	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5408320000	- - Dyed	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5408330000	- - Of yarns of different colours	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5408340000	- - Printed	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5501100000	- Of nylon or other polyamides	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5501200000	- Of polyesters	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5501300000	- Acrylic or modacrylic	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5501400000	- Of polypropylene	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5501900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5502100000	- Of cellulose acetate	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5502900000	- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5503110000	- - Of aramids	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5503190000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5503200000	- Of polyesters	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
5503300000	- Acrylic or modacrylic	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5503400000	- Of polypropylene	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5503900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5504100000	- Of viscose rayon	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5504900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5505100000	- Of synthetic fibres	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5505200000	- Of artificial fibres	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5506100000	- Of nylon or other polyamides	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5506200000	- Of polyesters	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5506300000	- Acrylic or modacrylic	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5506400000	- Of polypropylene	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5506900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5507000000	Artificial staple fibres, carded, combed or otherwise processed for spinning	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5508100000	- Of synthetic staple fibres	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5508200000	- Of artificial staple fibres	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5509110000	- - Single yarn	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5509120000	- Containing 85 % or more by weight of polyester staple fibres:	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5509210000	- - Single yarn	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5509220000	- Containing 85 % or more by weight of acrylic or modacrylic staple fibres:	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5509310000	- - Single yarn	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5509320000	- Other yarn, containing 85 % or more by weight of synthetic staple fibres:	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5509410000	- - Single yarn	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5509420000	- Other yarn, of polyester staple fibres:	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5509510000	- - Mixed mainly or solely with artificial staple fibres	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5509520000	- - Mixed mainly or solely with wool or fine animal hair	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5509530000	- - Mixed mainly or solely with cotton	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5509590000	- Other yarn, of acrylic or modacrylic staple fibres:	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5509610000	- - Mixed mainly or solely with wool or fine animal hair	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5509620000	- - Mixed mainly or solely with cotton	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5509690000	- Other yarn:	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5509910000	- - Mixed mainly or solely with wool or fine animal hair	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5509920000	- - Mixed mainly or solely with cotton	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5509990000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5510110000	- Single yarn	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5510120000	- - Multiple (folded) or cabled yarn	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5510200000	- Other yarn, mixed mainly or solely with wool or fine animal hair	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5510300000	- Other yarn, mixed mainly or solely with cotton	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5510900000	- Other yarn	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5511100000	- Of synthetic staple fibres, containing 85 % or more by weight of such fibres	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5511200000	- Of synthetic staple fibres, containing less than 85 % by weight of such fibres	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5511300000	- Of artificial staple fibres	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5512110000	- - Unbleached or bleached	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
5512191000	- - - Printed	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5512199000	- Containing 85 % or more by weight of acrylic or modacrylic staple fibres:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5512210000	- - Unbleached or bleached	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5512291000	- - - Printed	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5512299000	- Other:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5512910000	- - Unbleached or bleached	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5512991000	- - - Printed	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5512999000	- - - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5513110000	- - Of polyester staple fibres, plain weave	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5513120000	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5513130000	- - Other woven fabrics of polyester staple fibres	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5513190000	- Dyed:	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5513210000	- - Of polyester staple fibres, plain weave	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5513230000	- - Other woven fabrics of polyester staple fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5513290000	- Of yarns of different colours:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5513310000	- - Of polyester staple fibres, plain weave	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5513390000	- Printed:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5513410000	- - Of polyester staple fibres, plain weave	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5513490000	- - Other woven fabrics	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5514110000	- - Of polyester staple fibres, plain weave	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5514120000	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5514190000	- Dyed:	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5514210000	- - Of polyester staple fibres, plain weave	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5514220000	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5514230000	- - Other woven fabrics of polyester staple fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5514290000	- - Other woven fabrics	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5514300000	- Printed:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5514410000	- - Of polyester staple fibres, plain weave	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5514420000	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5514430000	- - Other woven fabrics of polyester staple fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5514490000	- - Other woven fabrics	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5515110000	- - Mixed mainly or solely with viscose rayon staple fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5515120000	- - Mixed mainly or solely with man-made filaments	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5515130000	- - Mixed mainly or solely with wool or fine animal hair	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5515190000	- Of acrylic or modacrylic staple fibres:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5515210000	- - Mixed mainly or solely with man-made filaments	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5515220000	- - Mixed mainly or solely with wool or fine animal hair	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5515290000	- Other woven fabrics:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5515910000	- - Mixed mainly or solely with man-made filaments	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5515990000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5516110000	- - Unbleached or bleached	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5516120000	- - Dyed	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
5516130000	- - Of yarns of different colours	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5516140000	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5516210000	- - Unbleached or bleached	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5516220000	- - Dyed	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5516230000	- - Of yarns of different colours	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5516240000	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5516310000	- - Unbleached or bleached	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5516320000	- - Dyed	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5516330000	- - Of yarns of different colours	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5516340000	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton:	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5516410000	- - Unbleached or bleached	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5516420000	- - Dyed	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5516430000	- - Of yarns of different colours	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5516440000	- Other:	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5516910000	- - Unbleached or bleached	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5516920000	- - Dyed	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5516930000	- - Of yarns of different colours	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5516940000	- - Printed	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5601210000	- - Of cotton	20%	D	Excl.										
5601220000	- - Of man-made fibres	20%	D	Excl.										
5601290000	- - Other	20%	D	Excl.										
5601300000	- Textile flock and dust and mill nep	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5602100000	- Other felt, not impregnated, coated, covered or laminated:	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5602210000	- - Of wool or fine animal hair	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5602290000	- - Of other textile materials	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5602900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5603110000	- - Weighing not more than 25 g/m <sup>2</sup>	20%	D	Excl.										
5603120000	- - Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	20%	D	Excl.										
5603130000	- - Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	20%	D	Excl.										
5603140000	- - Other:	20%	D	Excl.										
5603910000	- - Weighing not more than 25 g/m <sup>2</sup>	20%	D	Excl.										
5603920000	- - Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	20%	D	Excl.										
5603930000	- - Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	20%	D	Excl.										
5603940000	- - Weighing more than 150 g/m <sup>2</sup>	20%	D	Excl.										
5604100000	- Rubber thread and cord, textile covered	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5604900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5605000000	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
5606000000	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5607210000	- - Binder or baler twine	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5607290000	- Of polyethylene or polypropylene:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5607410000	- - Binder or baler twine	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5607490000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5607500000	- Of other synthetic fibres	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5607900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
5608110000	- - Made-up fishing nets	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5608190000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5608909000	- - Other	20%	A	20%	20%	10%	10%	10%	5%	5%	0%	0%	0%	0%
5608901000	- - Made up fishing nets	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5609000000	Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5701100000	- Of wool or fine animal hair	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5701900000	- Of other textile materials	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5702100000	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5702200000	- Other, of pile construction, not made up:	20%	D	Excl.										
5702310000	- - Of wool or fine animal hair	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5702320000	- - Of man-made textile materials	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5702390000	- Other, of pile construction, made up:	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5702410000	- - Of wool or fine animal hair	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5702420000	- - Of man-made textile materials	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5702490000	- - Of other textile materials	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5702500000	- Other, not of pile construction, made up:	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5702910000	- - Of wool or fine animal hair	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5702920000	- - Of man-made textile materials	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5702990000	- - Of other textile materials	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5703100000	- Of wool or fine animal hair	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5703200000	- Of nylon or other polyamides	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5703300000	- Of other man-made textile materials	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5703900000	- Of other textile materials	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5704100000	- Tiles, having a maximum surface area of 0.3 m <sup>2</sup>	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5704200000	- Tiles, having a maximum surface area exceeding 0.3 m <sup>2</sup> , but not exceeding 1 m <sup>2</sup>	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5704900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5705000000	Other carpets and other textile floor coverings, whether or not made up	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5801100000	- Of cotton:	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5801210000	- - Uncut weft pile fabrics	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5801220000	- - Cut corduroy	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
5801230000	- - Other weft pile fabrics	20%	D	Excl.										
5801260000	- - Chenille fabrics	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
5801270000	- Of man-made fibres:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5801310000	- - Uncut weft pile fabrics	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5801320000	- - Cut corduroy	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5801330000	- - Other weft pile fabrics	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5801360000	- - Chenille fabrics	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5801370000	- - Warp pile fabrics	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5801900000	- Of other textile materials	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5802110000	- - Unbleached	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5802190000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5802200000	- Terry towelling and similar woven terry fabrics, of other textile materials	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5802300000	- Tufted textile fabrics	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5803009000	- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5803001000	- Of polypropylene, of a type used as carpet backing	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5804100000	- Mechanically made lace:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5804210000	- - Of man-made fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5804290000	- - Of other textile materials	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5804300000	- Handmade lace	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5805000000	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5806100000	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5806200000	- Other woven fabrics:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5806310000	- - Of cotton	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5806320000	- - Of man-made fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5806390000	- - Of other textile materials	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5806400000	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5807100000	- Woven	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5807900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5808100000	- Braids, in the piece	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5808900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5809000000	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5810100000	- Other embroidery:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5810910000	- - Of cotton	20%	D	Excl.										
5810920000	- - Of man-made fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5810990000	- - Of other textile materials	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5811000000	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5901100000	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
5901900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5902100000	- Of nylon or other polyamides	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5902200000	- Of polyesters	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5902900000	- Other	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5903100000	- With poly(vinyl chloride)	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5903200000	- With polyurethane	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5903900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5904100000	- Linoleum	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5904900000	- Other	20%	D	Excl.										
5905000000	Textile wall coverings	20%	D	Excl.										
5906100000	- Other:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5906910000	- - Knitted or crocheted	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5906990000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5907000000	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5908000000	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas-mantle fabric therefor, whether or not impregnated	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
5909000000	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials	20%	D	Excl.										
5910000000	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5911100000	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5911200000	- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5911310000	- - Weighing less than 650 g/m <sup>2</sup>	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5911320000	- - Weighing 650 g/m <sup>2</sup> or more	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5911400000	- Straining cloth of a kind used in oil-presses or the like, including that of human hair	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
5911900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
6001100000	- Looped pile fabrics:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6001210000	- - Of cotton	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6001220000	- - Of man-made fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6001290000	- Other:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6001910000	- - Of cotton	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6001920000	- - Of man-made fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6001990000	- - Of other textile materials	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6002400000	- Containing by weight 5 % or more of elastomeric yarn, but not containing rubber thread	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6002900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6003100000	- Of wool or fine animal hair	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6003200000	- Of cotton	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
6003300000	- Of synthetic fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6003400000	- Of artificial fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6003900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6004100000	- Containing by weight 5 % or more of elastomeric yarn, but not containing rubber thread	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6004900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6005210000	- - Unbleached or bleached	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6005220000	- - Dyed	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6005230000	- - Of yarns of different colours	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6005240000	- Of synthetic fibres:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6005350000	- - Fabrics specified in subheading note 1 to this chapter	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6005360000	- - Other, unbleached or bleached	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6005370000	- - Other, dyed	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6005380000	- - Other, of yarns of different colours	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6005390000	- Of artificial fibres:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6005410000	- - Unbleached or bleached	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6005420000	- - Dyed	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6005430000	- - Of yarns of different colours	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6005440000	- - Printed	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6005900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6006100000	- Of cotton:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6006210000	- - Unbleached or bleached	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6006220000	- - Dyed	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6006230000	- - Of yarns of different colours	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6006240000	- Of synthetic fibres:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6006310000	- - Unbleached or bleached	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6006320000	- - Dyed	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6006330000	- - Of yarns of different colours	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6006340000	- Of artificial fibres:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6006410000	- - Unbleached or bleached	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6006420000	- - Dyed	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6006430000	- - Of yarns of different colours	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6006440000	- - Printed	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6006900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6101200000	- Of cotton	20%	D	Excl.										
6101300000	- Of man-made fibres	20%	D	Excl.										
6101900000	- Of other textile materials	20%	D	Excl.										
6102100000	- Of wool or fine animal hair	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6102200000	- Of cotton	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6102300000	- Of man-made fibres	20%	D	Excl.										
6102900000	- Of other textile materials	20%	D	Excl.										
6103100000	- Ensembles:	20%	D	Excl.										

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
6103220000	- - Of cotton	20%	D	Excl.										
6103230000	- - Of synthetic fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6103290000	- Jackets and blazers:	20%	D	Excl.										
6103310000	- - Of wool or fine animal hair	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6103320000	- - Of cotton	20%	D	Excl.										
6103330000	- - Of synthetic fibres	20%	D	Excl.										
6103390000	- Trousers, bib and brace overalls, breeches and shorts:	20%	D	Excl.										
6103410000	- - Of wool or fine animal hair	20%	D	Excl.										
6103420000	- - Of cotton	20%	D	Excl.										
6103430000	- - Of synthetic fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6103490000	- - Of other textile materials	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6104130000	- - Of synthetic fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6104190000	- Ensembles:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6104220000	- - Of cotton	20%	D	Excl.										
6104230000	- - Of synthetic fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6104290000	- Jackets and blazers:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6104310000	- - Of wool or fine animal hair	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6104320000	- - Of cotton	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6104330000	- - Of synthetic fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6104390000	- Dresses:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6104410000	- - Of wool or fine animal hair	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6104420000	- - Of cotton	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6104430000	- - Of synthetic fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6104440000	- - Of artificial fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6104490000	- Skirts and divided skirts:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6104510000	- - Of wool or fine animal hair	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6104520000	- - Of cotton	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6104530000	- - Of synthetic fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6104590000	- Trousers, bib and brace overalls, breeches and shorts:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6104610000	- - Of wool or fine animal hair	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6104620000	- - Of cotton	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6104630000	- - Of synthetic fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6104690000	- - Of other textile materials	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6105100000	- Of cotton	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6105200000	- Of man-made fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6105900000	- Of other textile materials	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6106100000	- Of cotton	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6106200000	- Of man-made fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6106900000	- Of other textile materials	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6107110000	- - Of cotton	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6107120000	- - Of man-made fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6107190000	- Nightshirts and pyjamas:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
6107210000	- - Of cotton	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6107220000	- - Of man-made fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6107290000	- Other:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6107910000	- - Of cotton	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6107990000	- - Of other textile materials	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6108110000	- - Of man-made fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6108190000	- Briefs and panties:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6108210000	- - Of cotton	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6108220000	- - Of man-made fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6108290000	- Nightdresses and pyjamas:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6108310000	- - Of cotton	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6108320000	- - Of man-made fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6108390000	- Other:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6108910000	- - Of cotton	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6108920000	- - Of man-made fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6108990000	- - Of other textile materials	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6109100000	- Of cotton	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6109900000	- Of other textile materials	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6110110000	- - Of wool	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6110120000	- - Of Kashmir (cashmere) goats	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6110190000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6110200000	- Of cotton	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6110300000	- Of man-made fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6110900000	- Of other textile materials	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6111200000	- Of cotton	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6111300000	- Of synthetic fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6111900000	- Of other textile materials	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6112110000	- - Of cotton	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6112120000	- - Of synthetic fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6112190000	- - Of other textile materials	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6112200000	- Men's or boys' swimwear:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6112310000	- - Of synthetic fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6112390000	- Women's or girls' swimwear:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6112410000	- - Of synthetic fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6112490000	- - Of other textile materials	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6113000000	Garments, made up of knitted or crocheted fabrics of heading 5903, 5906 or 5907	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6114200000	- Of cotton	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6114300000	- Of man-made fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6114900000	- Of other textile materials	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6115100000	- Other pantyhose and tights:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6115210000	- - Of synthetic fibres, measuring per single yarn less than 67 decitex	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6115220000	- - Of synthetic fibres, measuring per single yarn 67 decitex or more	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
6115290000	- - Of other textile materials	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6115300000	- Other:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6115940000	- - Of wool or fine animal hair	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6115950000	- - Of cotton	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6115960000	- - Of synthetic fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6115990000	- - Of other textile materials	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6116100000	- Other:	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6116910000	- - Of wool or fine animal hair	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6116920000	- - Of cotton	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6116930000	- - Of synthetic fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6116990000	- - Of other textile materials	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6117100000	- Shawls, scarves, mufflers, mantillas, veils and the like	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6117800000	- Other accessories	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6117900000	- Parts	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6201110000	- - Of wool or fine animal hair	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6201120000	- - Of cotton	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6201130000	- - Of man-made fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6201190000	- Other:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6201910000	- - Of wool or fine animal hair	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6201920000	- - Of cotton	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6201930000	- - Of man-made fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6201990000	- - Of other textile materials	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6202110000	- - Of wool or fine animal hair	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6202120000	- - Of cotton	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6202130000	- - Of man-made fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6202190000	- Other:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6202910000	- - Of wool or fine animal hair	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6202920000	- - Of cotton	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6202930000	- - Of man-made fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6202990000	- - Of other textile materials	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6203110000	- - Of wool or fine animal hair	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6203120000	- - Of synthetic fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6203190000	- Ensembles:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6203220000	- - Of cotton	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6203230000	- - Of synthetic fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6203290000	- Jackets and blazers:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6203310000	- - Of wool or fine animal hair	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6203320000	- - Of cotton	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6203330000	- - Of synthetic fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6203390000	- Trousers, bib and brace overalls, breeches and shorts:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6203410000	- - Of wool or fine animal hair	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6203420000	- - Of cotton	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
6203430000	- - Of synthetic fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6203490000	- - Of other textile materials	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6204110000	- - Of wool or fine animal hair	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6204120000	- - Of cotton	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6204130000	- - Of synthetic fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6204190000	- Ensembles:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6204210000	- - Of wool or fine animal hair	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6204220000	- - Of cotton	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6204230000	- - Of synthetic fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6204290000	- Jackets and blazers:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6204310000	- - Of wool or fine animal hair	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6204320000	- - Of cotton	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6204330000	- - Of synthetic fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6204390000	- Dresses:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6204410000	- - Of wool or fine animal hair	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6204420000	- - Of cotton	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6204430000	- - Of synthetic fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6204440000	- - Of artificial fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6204490000	- Skirts and divided skirts:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6204510000	- - Of wool or fine animal hair	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6204520000	- - Of cotton	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6204530000	- - Of synthetic fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6204590000	- Trousers, bib and brace overalls, breeches and shorts:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6204610000	- - Of wool or fine animal hair	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6204620000	- - Of cotton	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6204630000	- - Of synthetic fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6204690000	- - Of other textile materials	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6205200000	- Of cotton	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6205300000	- Of man-made fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6205900000	- Of other textile materials	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6206100000	- Of silk or silk waste	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6206200000	- Of wool or fine animal hair	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6206300000	- Of cotton	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6206400000	- Of man-made fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6206900000	- Of other textile materials	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6207110000	- Of cotton	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6207190000	- Nightshirts and pyjamas:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6207210000	- - Of cotton	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6207220000	- - Of man-made fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6207290000	- Other:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6207910000	- - Of cotton	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6207990000	- - Of other textile materials	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
6208110000	- - Of man-made fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
6208190000	- Nightdresses and pyjamas:	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6208210000	- - Of cotton	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6208220000	- - Of man-made fibres	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6208290000	- Other:	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6208910000	- - Of cotton	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6208920000	- - Of man-made fibres	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6208990000	- - Of other textile materials	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6209200000	- Of cotton	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6209300000	- Of synthetic fibres	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6209900000	- Of other textile materials	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6210100000	- Of fabrics of heading 5602 or 5603	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6210200000	- Other garments, of the type described in subheadings 6201.11 to 6201.19	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6210300000	- Other garments, of the type described in subheadings 6202.11 to 6202.19	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6210400000	- Other men's or boys' garments	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6210500000	- Other women's or girls' garments	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6211110000	- - Men's or boys'	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6211120000	- - Women's or girls'	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6211200000	- Other garments, men's or boys':	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6211320000	- - Of cotton	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6211330000	- - Of man-made fibres	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6211390000	- Other garments, women's or girls':	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6211420000	- - Of cotton	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6211430000	- - Of man-made fibres	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6211490000	- - Of other textile materials	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6212100000	- Brassières	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6212200000	- Girdles and panty girdles	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6212300000	- Corselettes	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6212900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6213200000	- Of cotton	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6213900000	- Of other textile materials	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6214100000	- Of silk or silk waste	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6214200000	- Of wool or fine animal hair	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6214300000	- Of synthetic fibres	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6214400000	- Of artificial fibres	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6214900000	- Of other textile materials	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6215100000	- Of silk or silk waste	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6215200000	- Of man-made fibres	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6215900000	- Of other textile materials	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6216000000	Gloves, mittens and mitts	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6217100000	- Accessories	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6217900000	- Parts	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
6301100000	- Electric blankets	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6301200000	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6301300000	- Blankets (other than electric blankets) and travelling rugs, of cotton	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6301400000	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6301900000	- Other blankets and travelling rugs	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6302100000	- Other bedlinen, printed:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6302210000	- - Of cotton	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6302220000	- - Of man-made fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6302290000	- Other bedlinen:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6302310000	- - Of cotton	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6302320000	- - Of man-made fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6302390000	- - Of other textile materials	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6302400000	- Other table linen:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6302510000	- - Of cotton	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6302530000	- - Of man-made fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6302590000	- - Of other textile materials	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6302600000	- Other:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6302910000	- - Of cotton	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6302930000	- - Of man-made fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6302990000	- - Of other textile materials	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6303120000	- - Of synthetic fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6303190000	- Other:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6303910000	- - Of cotton	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6303920000	- - Of synthetic fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6303990000	- - Of other textile materials	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6304110000	- - Knitted or crocheted	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6304190000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6304200000	- Other:	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6304910000	- - Knitted or crocheted	20%	A	20%	20%	10%	10%	5%	5%	0%	0%	0%	0%	0%
6304920000	- - Not knitted or crocheted, of cotton	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6304930000	- - Not knitted or crocheted, of synthetic fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6304990000	- - Not knitted or crocheted, of other textile materials	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6305100000	- Of jute or of other textile bast fibres of heading 5303	20%	D	Excl.										
6305200000	- Of man-made textile materials:	20%	D	Excl.										
6305320000	- - Flexible intermediate bulk containers	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6305330000	- - Other, of polyethylene or polypropylene strip or the like	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6305390000	- - Other	20%	D	Excl.										
6305900000	- Of other textile materials	20%	D	Excl.										
6306120000	- - Of synthetic fibres	20%	D	Excl.										
6306190000	- Tents:	20%	D	Excl.										
6306220000	- - Of synthetic fibres	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6306290000	- - Of other textile materials	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
6306300000	- Sails	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6306400000	- Pneumatic mattresses	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6306900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6307100000	- Floorcloths, dishcloths, dusters and similar cleaning cloths	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6307200000	- Life jackets and lifebelts	5%	C	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	
6307900000	II. SETS	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6308000000	III. WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6309000000	Worn clothing and other worn articles	20%	D	Excl.										
6310101000	-- Mutilated rags	20%	D	Excl.										
6310109000	-- Other	20%	D	Excl.										
6310901000	-- Mutilated rags	20%	D	Excl.										
6310909000	-- Other	20%	D	Excl.										
6401101000	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
6401109000	Other footwear:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6401929000	-- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6401921000	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
6401991000	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
6401999000	-- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6402129000	-- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6402121000	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6402191000	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
6402199000	-- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6402209000	Other footwear:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6402201000	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
6402919000	-- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6402911000	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
6402999000	-- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6402992000	-- Beach sandals	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6402991000	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
6403121000	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6403129000	-- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6403199000	-- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6403191000	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
6403201000	- - Presented completely knocked down (CKD) or unassembled for the assembly industry	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
6403209000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6403409000	- Other footwear with outer soles of leather:	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6403401000	- - Presented completely knocked down (CKD) or unassembled for the assembly industry	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
6403511000	- - - Presented completely knocked down (CKD) or unassembled for the assembly industry	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
6403519000	- - - Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6403599000	- Other footwear:	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6403591000	- - - Presented completely knocked down (CKD) or unassembled for the assembly industry	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
6403911000	- - - - Presented completely knocked down (CKD) or unassembled for the assembly industry	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
6403919000	- - - - Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6403999000	- - - - Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6403991000	- - - - Presented completely knocked down (CKD) or unassembled for the assembly industry	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
6404111000	- - - - Presented completely knocked down (CKD) or unassembled for the assembly industry	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
6404119000	- - - - Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6404199000	- - - - Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6404191000	- - - - Presented completely knocked down (CKD) or unassembled for the assembly industry	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
6404201000	- - - - Presented completely knocked down (CKD) or unassembled for the assembly industry	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
6404209000	- - - - Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6405109000	- - - - Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6405101000	- - - - Presented completely knocked down (CKD) or unassembled for the assembly industry	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
6405201000	- - - - Presented completely knocked down (CKD) or unassembled for the assembly industry	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
6405209000	- - - - Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6405909000	- - - - Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6405901000	- - - - Presented completely knocked down (CKD) or unassembled for the assembly industry	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
6406100000	- Uppers and parts thereof, other than stiffeners	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
6406200000	- Outer soles and heels, of rubber or plastics	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
6406901000	- Gaiters, spats and similar articles, and parts thereof	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
6406909000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
6406902000	- - Assemblies composed of uppers attached to outer soles made of materials other than metals	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
6501000000	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
6502000000	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
6504000000	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6505001000	- Hair nets	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6505009000	- Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6506100000	- Other:	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
6506910000	- - Of rubber or of plastics	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6506990000	- - Of other materials	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6507000000	Headbands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
6601100000	- Other:	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6601910000	- - Having a telescopic shaft	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6601990000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6602000000	Walking sticks, seat-sticks, whips, riding-crops and the like	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6603200000	- Umbrella frames, including frames mounted on shafts (sticks)	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
6603900000	- Other	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
6701000000	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 0505 and worked quills and scapes)	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6702100000	- Of plastics	20%	D	Excl.										
6702900000	- Of other materials	20%	D	Excl.										
6703000000	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6704110000	- - Complete wigs	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6704190000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6704200000	- Of human hair	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6704900000	- Of other materials	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6801000000	Setts, curbstones and flagstones, of natural stone (except slate)	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
6802100000	- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:	20%	D	Excl.										
6802210000	- - Marble, travertine and alabaster	20%	D	Excl.										
6802230000	- - Granite	20%	D	Excl.										
6802290000	- Other:	20%	D	Excl.										
6802910000	- - Marble, travertine and alabaster	20%	D	Excl.										
6802920000	- - Other calcareous stone	20%	D	Excl.										
6802930000	- - Granite	20%	D	Excl.										
6802991000	- - - Steatite	20%	D	Excl.										
6802999000	- - - Other	20%	D	Excl.										
6803000000	Worked slate and articles of slate or of agglomerated slate	20%	D	Excl.										
6804100000	- Other millstones, grindstones, grinding wheels and the like:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
6804210000	- - Of agglomerated synthetic or natural diamond	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
6804220000	- - Of other agglomerated abrasives or of ceramics	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
6804230000	- - Of natural stone	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
6804300000	- Hand sharpening or polishing stones	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
6805100000	- On a base of woven textile fabric only	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
6805200000	- On a base of paper or paperboard only	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
6805300000	- On a base of other materials	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
6806100000	- Slag-wool, rock-wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
6806200000	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
6806900000	- Other	20%	D	Excl.										
6807100000	- In rolls	20%	D	Excl.										
6807900000	- Other	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
6808000000	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste of wood, agglomerated with cement, plaster or other mineral binders	20%	D	Excl.										
6809110000	- - Faced or reinforced with paper or paperboard only	20%	D	Excl.										
6809190000	- - Other	20%	D	Excl.										
6809900000	- Other articles	20%	D	Excl.										
6810110000	- - Building blocks and bricks	20%	D	Excl.										
6810190000	- Other articles:	20%	D	Excl.										
6810910000	- - Prefabricated structural components for building or civil engineering	20%	D	Excl.										
6810990000	- - Other	20%	D	Excl.										
6811401000	- - Tubes, pipes and tube or pipe fittings for water supply	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	
6811409000	- Not containing asbestos:	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6811810000	- - Corrugated sheets	20%	D	Excl.										
6811820000	- - Other sheets, panels, tiles and similar articles	20%	D	Excl.										
6811891000	- - - Tubes, pipes and tube or pipe fittings for water supply	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	
6811899000	- - - Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6812800000	- Other:	20%	D	Excl.										
6812910000	- - Clothing, clothing accessories, footwear and headgear	20%	D	Excl.										
6812920000	- - Paper, millboard and felt	20%	D	Excl.										
6812930000	- - Compressed asbestos fibre jointing, in sheets or rolls	20%	D	Excl.										
6812990000	- - Other	20%	D	Excl.										
6813200000	- Not containing asbestos:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
6813810000	- - Brake linings and pads	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
6813890000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
6814100000	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	20%	D	Excl.										
6814900000	- Other	20%	D	Excl.										
6815100000	- Non-electrical articles of graphite or other carbon	20%	D	Excl.										
6815200000	- Other articles:	20%	D	Excl.										
6815910000	- - Containing magnesite, dolomite or chromite	20%	D	Excl.										
6815990000	- - Other	20%	D	Excl.										

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
6901000000	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths	20%	D	Excl.										
6902100000	- Containing, by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr <sub>2</sub> O <sub>3</sub>	20%	D	Excl.										
6902200000	- Containing, by weight, more than 50 % of alumina (Al <sub>2</sub> O <sub>3</sub> ) of silica (SiO <sub>2</sub> ) or of a mixture or compound of these products	20%	D	Excl.										
6902900000	- Other	20%	D	Excl.										
6903100000	- Containing, by weight, more than 50 % of graphite or other carbon or of a mixture of these products	20%	D	Excl.										
6903200000	- Containing, by weight, more than 50 % of alumina (Al <sub>2</sub> O <sub>3</sub> ) or of a mixture or compound of alumina and of silica (SiO <sub>2</sub> )	20%	D	Excl.										
6903900000	II. OTHER CERAMIC PRODUCTS	20%	D	Excl.										
6904100000	- Building bricks	20%	D	Excl.										
6904900000	- Other	20%	D	Excl.										
6905100000	- Roofing tiles	20%	D	Excl.										
6905900000	- Other	20%	D	Excl.										
6906000000	Ceramic pipes, conduits, guttering and pipe fittings	20%	D	Excl.										
6907210000	- - Of a water absorption coefficient by weight not exceeding 0.5 %	20%	D	Excl.										
6907220000	- - Of a water absorption coefficient by weight exceeding 0.5 % but not exceeding 10 %	20%	D	Excl.										
6907230000	- - Of a water absorption coefficient by weight exceeding 10 %	20%	D	Excl.										
6907300000	- Mosaic cubes and the like, other than those of subheading 6907.40	20%	D	Excl.										
6907400000	- Finishing ceramics	20%	D	Excl.										
6909110000	- - Of porcelain or china	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6909120000	- - Articles having a hardness equivalent to 9 or more on the Mohs scale	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6909190000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6909900000	- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6910100000	- Of porcelain or china	20%	D	Excl.										
6910900000	- Other	20%	B	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
6911100000	- Tableware and kitchenware	20%	D	Excl.										
6911900000	- Other	20%	D	Excl.										
6912009000	- Other	20%	D	Excl.										
6912001000	- Tableware and kitchenware	20%	D	Excl.										
6913100000	- Of porcelain or china	20%	D	Excl.										
6913900000	- Other	20%	D	Excl.										
6914100000	- Of porcelain or china	20%	D	Excl.										
6914900000	- Other	20%	D	Excl.										
7001000000	Cullet and other waste and scrap of glass; glass in the mass	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7002100000	- Balls	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7002200000	- Tubes:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7002310000	- - Of fused quartz or other fused silica	20%	D	Excl.										
7002320000	- - Of other glass having a linear coefficient of expansion not exceeding 5 × 10 <sup>-6</sup> per Kelvin within a temperature range of 0 °C to 300 °C	20%	D	Excl.										
7002390000	- - Other	20%	D	Excl.										

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
7003120000	- - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	20%	D	Excl.										
7003190000	- - Other	20%	D	Excl.										
7003200000	- Wired sheets	20%	D	Excl.										
7003300000	- Profiles	20%	D	Excl.										
7004200000	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	20%	D	Excl.										
7004900000	- Other glass	20%	D	Excl.										
7005100000	- Other non-wired glass:	20%	B	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7005210000	- - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	20%	B	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7005290000	- - Other	20%	D	Excl.										
7005300000	- Wired glass	20%	D	Excl.										
7006000000	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	20%	B	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7007110000	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	20%	D	Excl.										
7007190000	- Laminated safety glass:	20%	D	Excl.										
7007210000	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	20%	B	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7007290000	- - Other	20%	D	Excl.										
7008000000	Multiple-walled insulating units of glass	20%	D	Excl.										
7009101000	- - For motorcycles and bicycles	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7009109000	- Other:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7009910000	- - Unframed	20%	D	Excl.										
7009920000	- - Framed	20%	D	Excl.										
7010100000	- Ampoules	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7010200000	- Stoppers, lids and other closures	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7010902100	- - - Carboys, bottles and flasks	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7010902200	- - - Jars, pots and similar containers, including preserving jars	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7010902900	- - Of a capacity exceeding 0.15 l but not exceeding 0.33 l:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7010903100	- - - Carboys, bottles and flasks	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7010903200	- - - Jars, pots and similar containers, including preserving jars	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7010903900	- - Of a capacity not exceeding 0.15 l:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7010901900	- - Of a capacity exceeding 0.33 l but not exceeding 1 l:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7010901200	- - - Jars, pots and similar containers, including preserving jars	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7010901100	- - - Carboys, bottles and flasks	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7010904200	- - - Jars, pots and similar containers, including preserving jars	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7010904100	- - - Carboys, bottles and flasks	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7010904900	- - - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7011100000	- For electric lighting	20%	D	Excl.										
7011200000	- For cathode ray tubes	20%	D	Excl.										
7011900000	- Other	20%	D	Excl.										

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
7013100000	- Stemware drinking glasses, other than of glass ceramics:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
7013220000	- - Of lead crystal	20%	D	Excl.										
7013280000	- Other drinking glasses, other than of glass ceramics:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
7013330000	- - Of lead crystal	20%	D	Excl.										
7013370000	- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass ceramics:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
7013410000	- - Of lead crystal	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
7013420000	- - Of glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0 °C to 300 °C	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
7013490000	- Other glassware:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
7013910000	- - Of lead crystal	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
7013990000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
7014000000	Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked	20%	D	Excl.										
7015100000	- Glasses for corrective spectacles	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7015900000	- Other	20%	D	Excl.										
7016100000	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	20%	D	Excl.										
7016900000	- Other	20%	D	Excl.										
7017100000	- Of fused quartz or other fused silica	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7017200000	- Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0 °C to 300 °C	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7017900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
7018100000	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	20%	D	Excl.										
7018200000	- Glass microspheres not exceeding 1 mm in diameter	20%	D	Excl.										
7018900000	- Other	20%	D	Excl.										
7019110000	- - Chopped strands, of a length of not more than 50 mm	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
7019120000	- - Rovings	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
7019190000	- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
7019310000	- - Mats	20%	D	Excl.										
7019320000	- - Thin sheets (voiles)	20%	D	Excl.										
7019390000	- - Other	20%	D	Excl.										
7019400000	- Other woven fabrics:	20%	D	Excl.										
7019510000	- Of a width not exceeding 30 cm	20%	D	Excl.										
7019520000	- - Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m <sup>2</sup> , of filaments measuring per single yarn not more than 136 tex	20%	D	Excl.										
7019590000	- - Other	20%	D	Excl.										
7019900000	- - Other	20%	D	Excl.										
7020001000	- Fishing floats for fishing nets	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7020009000	- Other	20%	D	Excl.										
7101100000	- Cultured pearls:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7101210000	- - Unworked	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
7101220000	- - Worked	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
7102100000	- Industrial:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7102210000	- - Unworked or simply sawn, cleaved or bruted	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7102290000	- Non-industrial:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7102310000	- - Unworked or simply sawn, cleaved or bruted	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7102390000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7103100000	- Otherwise worked:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7103910000	- - Rubies, sapphires and emeralds	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7103990000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7104100000	- Piezoelectric quartz	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7104200000	- Other, unworked or simply sawn or roughly shaped	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7104900000	- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7105100000	- Of diamonds	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7105900000	II. PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7106100000	- Other:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7106910000	- - Unwrought	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7106920000	- - Semi-manufactured	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7107000000	Base metals clad with silver, not further worked than semi-manufactured	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7108110000	- - Powder	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7108120000	- - Other unwrought forms	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7108131000	- - - Gold bullion	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7108139000	- - - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7108200000	- Monetary	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7109000000	Base metals or silver, clad with gold, not further worked than semi-manufactured	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7110110000	- - Unwrought or in powder form	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7110190000	- Palladium:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7110210000	- - Unwrought or in powder form	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7110290000	- Rhodium:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7110310000	- - Unwrought or in powder form	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7110390000	- Iridium, osmium and ruthenium:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7110410000	- - Unwrought or in powder form	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7110490000	- Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7111000000	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7112300000	- Other:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7112910000	- - Of gold, including metal clad with gold but excluding sweepings containing other precious metals	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7112920000	- - Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7112990000	III. JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7113110000	- Of silver, whether or not plated or clad with other precious metal	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7113190000	- - Of other precious metal, whether or not plated or clad with precious metal	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
7113200000	- Of base metal clad with precious metal	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
7114110000	- - Of silver, whether or not plated or clad with other precious metal	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
7114190000	- - Of other precious metal, whether or not plated or clad with precious metal	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
7114200000	- Of base metal clad with precious metal	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
7115100000	- Catalysts in the form of wire cloth or grill, of platinum	20%	D	Excl.										
7115900000	- Other	20%	D	Excl.										
7116100000	- Of natural or cultured pearls	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
7116200000	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
7117110000	- - Cuff links and studs	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
7117190000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
7117900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
7118100000	- Coin (other than gold coin), not being legal tender	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
7118900000	- Other	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
7201100000	- Non-alloy pig iron containing by weight 0.5 % or less of phosphorus	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	
7201200000	- Non-alloy pig iron containing by weight more than 0.5 % of phosphorus	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	
7201500000	- Alloy pig iron; spiegeleisen	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	
7202110000	- - Containing by weight more than 2 % of carbon	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	
7202190000	- Ferro-silicon:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	
7202210000	- - Containing by weight more than 55 % of silicon	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	
7202290000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	
7202300000	- Ferro-chromium:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	
7202410000	- - Containing by weight more than 4 % of carbon	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	
7202490000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	
7202500000	- Ferro-silico-chromium	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	
7202600000	- Ferro-nickel	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	
7202700000	- Ferro-molybdenum	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	
7202800000	- Other:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	
7202910000	- - Ferro-titanium and ferro-silico-titanium	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	
7202920000	- - Ferro-vanadium	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	
7202930000	- - Ferro-niobium	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	
7202990000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	
7203100000	- Ferrous products obtained by direct reduction of iron ore	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	
7203900000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	
7204100000	- Waste and scrap of alloy steel:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	
7204210000	- - Of stainless steel	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	
7204290000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	
7204300000	- Other waste and scrap:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	
7204410000	- - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	
7204490000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	
7204500000	- Remelting scrap ingots	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	
7205100000	- Powders:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
7205210000	- - Of alloy steel	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7205290000	II. IRON AND NON-ALLOY STEEL	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7206100000	- Ingots	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7206900000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7207110000	- - Of rectangular (including square) cross-section, the width measuring less than twice the thickness	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7207120000	- - Other, of rectangular (other than square) cross-section	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7207190000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7207200000	- Containing by weight 0.25 % or more of carbon	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7208100000	- Other, in coils, not further worked than hot-rolled, pickled:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7208250000	- - Of a thickness of 4.75 mm or more	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7208260000	- - Of a thickness of 3 mm or more but less than 4.75 mm	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7208270000	- - Other, in coils, not further worked than hot-rolled:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7208360000	- - Of a thickness exceeding 10 mm	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7208370000	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7208380000	- - Of a thickness of 3 mm or more but less than 4.75 mm	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7208390000	- - Of a thickness of less than 3 mm	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7208400000	- - Other, not in coils, not further worked than hot-rolled:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7208510000	- - Of a thickness exceeding 10 mm	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7208520000	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7208530000	- - Of a thickness of 3 mm or more but less than 4.75 mm	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7208540000	- - Of a thickness of less than 3 mm	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7208900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7209150000	- - Of a thickness of 3 mm or more	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7209160000	- - Of a thickness exceeding 1 mm but less than 3 mm	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7209170000	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7209180000	- Not in coils, not further worked than cold-rolled (cold-reduced):	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7209250000	- - Of a thickness of 3 mm or more	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7209260000	- - Of a thickness exceeding 1 mm but less than 3 mm	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7209270000	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7209280000	- - Of a thickness of less than 0.5 mm	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7209900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7210110000	- - Of a thickness of 0.5 mm or more	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7210120000	- - Of a thickness of less than 0.5 mm	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7210200000	- Plated or coated with lead, including terne-plate	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7210300000	- Otherwise plated or coated with zinc:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7210410000	- - Corrugated	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7210491000	- - - In coils	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7210499000	- - - Other	20%	B	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7210500000	- Plated or coated with aluminium:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7210611000	- - - In coils	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7210619000	- - - Other	20%	B	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
7210691000	- - - In coils	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7210699000	- - - Other	20%	B	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7210701000	- - In coils	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7210709000	- - Other	20%	B	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7210901000	- - Plated or coated with other materials	20%	B	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7210909000	- - Other	20%	B	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7211130000	- - Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7211140000	- - Other, of a thickness of 4.75 mm or more	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7211190000	- Not further worked than cold-rolled (cold-reduced):	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7211230000	- - Containing by weight less than 0.25 % of carbon	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7211290000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7211900000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7212100000	- - Plated or coated with tin	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7212200000	- - Electrolytically plated or coated with zinc	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7212300000	- - Otherwise plated or coated with zinc	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7212400000	- - Painted, varnished or coated with plastics	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7212500000	- - Otherwise plated or coated	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7212600000	- - Clad	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7213100000	- - Containing indentations, ribs, grooves or other deformations produced during the rolling process	5%	C	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7213201000	- - Of circular cross-section measuring less than or equal to 5.5 mm in diameter	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7213209000	- - Other:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7213911000	- - - Of a diameter not exceeding 5.5 mm	5%	C	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7213919000	- - - Other	5%	C	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7213990000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7214100000	- - Forged	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7214200000	- - Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7214300000	- - Other:	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7214910000	- - Of rectangular (other than square) cross-section	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7214990000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7215100000	- - Of free-cutting steel, not further worked than cold-formed or cold-finished	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7215500000	- - Other, not further worked than cold-formed or cold-finished	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7215900000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7216100000	- - L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:	20%	B	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7216210000	- - L sections	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7216220000	- - U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more:	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7216310000	- - U sections	20%	B	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7216320000	- - I sections	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7216330000	- - H sections	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
7216400000	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
7216500000	- Angles, shapes and sections, not further worked than cold-formed or cold-finished:	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
7216610000	-- Obtained from flat-rolled products	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
7216690000	- Other:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
7216910000	-- Cold-formed or cold-finished from flat-rolled products	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
7216990000	-- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
7217101000	-- Of a diameter not exceeding 5.5 mm	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
7217109000	-- Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
7217201000	-- Of a diameter not exceeding 5.5 mm	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
7217209000	-- Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
7217301000	-- Of a diameter not exceeding 5.5 mm	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
7217309000	-- Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
7217901000	-- Of a diameter not exceeding 5.5 mm	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
7217909000	III. STAINLESS STEEL	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
7218100000	- Other:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7218910000	-- Of rectangular (other than square) cross-section	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7218990000	-- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7219110000	-- Of a thickness exceeding 10 mm	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7219120000	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7219130000	-- Of a thickness of 3 mm or more but less than 4.75 mm	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7219140000	- Not further worked than hot-rolled, not in coils:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7219210000	-- Of a thickness exceeding 10 mm	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7219220000	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7219230000	-- Of a thickness of 3 mm or more but less than 4.75 mm	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7219240000	- Not further worked than cold-rolled (cold-reduced):	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7219310000	-- Of a thickness of 4.75 mm or more	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7219320000	-- Of a thickness of 3 mm or more but less than 4.75 mm	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7219330000	-- Of a thickness exceeding 1 mm but less than 3 mm	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7219340000	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7219350000	-- Of a thickness of less than 0.5 mm	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7219900000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7220110000	-- Of a thickness of 4.75 mm or more	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7220120000	-- Of a thickness of less than 4.75 mm	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7220200000	- Not further worked than cold-rolled (cold-reduced)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7220900000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7221000000	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7222110000	-- Of circular cross-section	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
7222190000	-- Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
7222200000	- Bars and rods, not further worked than cold-formed or cold-finished	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
7222300000	- Other bars and rods	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
7222400000	- Angles, shapes and sections	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
7223000000	IV. OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
7224100000	- Ingots and other primary forms	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7224900000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7225110000	- - Grain-oriented	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7225190000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7225300000	- Other, not further worked than hot-rolled, in coils	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7225400000	- Other, not further worked than hot-rolled, not in coils	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7225500000	- Other:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7225910000	- - Electrolytically plated or coated with zinc	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7225920000	- - Otherwise plated or coated with zinc	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7225990000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7226110000	- - Grain-oriented	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7226190000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7226200000	- Other:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7226910000	- - Not further worked than hot-rolled	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7226920000	- - Not further worked than cold-rolled (cold-reduced)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7226990000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7227100000	- Of high-speed steel	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7227200000	- Of silico-manganese steel	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7227900000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7228100000	- Bars and rods, of high-speed steel	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
7228200000	- Bars and rods, of silico-manganese steel	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
7228300000	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
7228400000	- Other bars and rods, not further worked than forged	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
7228500000	- Other bars and rods, not further worked than cold-formed or cold-finished	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
7228600000	- Other bars and rods	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
7228700000	- Angles, shapes and sections	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
7228800000	- Hollow drill bars and rods	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
7229200000	- Of silico-manganese steel	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
7229900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
7301100000	- Sheet piling	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
7301200000	- Angles, shapes and sections	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
7302100000	- Rails	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7302300000	- Switch blades, crossing frogs, point rods and other crossing pieces	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7302400000	- Fish-plates and sole plates	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7302900000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7303001000	- Of a kind used for supplies under pressure	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
7303009000	- Other	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	5%	0%
7304110000	- - Of stainless steel	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7304190000	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7304220000	- - Drill pipe of stainless steel	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
7304230000	- - Other drill pipe	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7304240000	- - Other, of stainless steel	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7304290000	- Other, of circular cross-section, of iron or non-alloy steel:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7304312000	- - - For the manufacture of bicycles and motorcycles	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7304311000	- - - Of a kind used for supplies under pressure	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
7304319000	- - - Other	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	5%	0%
7304391000	- - - Of a kind used for supplies under pressure	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
7304392000	- - - Of a kind used for the manufacture of bicycles and motor cycle frames	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7304399000	- Other, of circular cross-section, of stainless steel:	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	5%	0%
7304411000	- - - Of a kind used for supplies under pressure	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
7304419000	- - - Other	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	5%	0%
7304491000	- - - Of a kind used for supplies under pressure	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
7304499000	- Other, of circular cross-section, of other alloy steel:	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	5%	0%
7304511000	- - - Of a kind used for supplies under pressure	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
7304519000	- - - Other	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	5%	0%
7304591000	- - - Of a kind used for supplies under pressure	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
7304599000	- - - Other	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	5%	0%
7304900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	5%	0%
7305110000	- - Longitudinally submerged arc welded	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
7305120000	- - Other, longitudinally welded	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7305190000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7305200000	- Other, welded:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7305311000	- - - Of the kind used for supplies under pressure	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
7305319000	- - - Other	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	5%	0%
7305391000	- - - Of a kind used for supplies under pressure	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
7305399000	- - - Other	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	5%	0%
7305901000	- - Of a kind used for supplies under pressure	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
7305909000	- - Other	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	5%	0%
7306110000	- - Welded, of stainless steel	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7306190000	- Casing and tubing of a kind used in drilling for oil or gas:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7306210000	- - Welded, of stainless steel	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7306290000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7306301000	- - Of a kind used for supplies under pressure	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
7306309000	- - Other	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	5%	0%
7306401000	- - Of a kind used for supplies under pressure	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
7306409000	- - Other	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	5%	0%
7306501000	- - Of a kind used for supplies under pressure	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
7306509000	- - Other, welded, of non-circular cross-section:	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	5%	0%
7306610000	- - Of square or rectangular cross-section	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	5%	0%
7306690000	- - Of other non-circular cross-section	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	5%	0%
7306900000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	5%	0%
7307111000	- - - Of a kind used for supplies under pressure	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
7307119000	- - - Other	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
7307190000	- Other, of stainless steel:	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
7307210000	- - Flanges	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
7307220000	- - Threaded elbows, bends and sleeves	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
7307230000	- - Butt welding fittings	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
7307290000	- Other:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
7307910000	- - Flanges	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
7307920000	- - Threaded elbows, bends and sleeves	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
7307930000	- - Butt welding fittings	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
7307990000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
7308100000	- Bridges and bridge-sections	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7308201000	- - Of a kind used for the transportation of electricity	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7308209000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7308300000	- Doors, windows and their frames and thresholds for doors	20%	B	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7308400000	- Equipment for scaffolding, shuttering, propping or pit-propping	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7308901000	- - Other:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7308909100	- - - Metallic pipes	20%	B	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7308909900	- - - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7309001000	- Reservoir, tanks, tubs of a minimum capacity of 50000 l	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
7309009000	- Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
7310100000	- Of a capacity of less than 50 l:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
7310210000	- - Cans which are to be closed by soldering or crimping	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
7310290000	- - Other	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
7311000000	Containers for compressed or liquefied gas, of iron or steel	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
7312101000	- - Other:	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
7312109900	- - - Other	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
7312109100	- - - Other galvanised steel cables for electricity	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
7312900000	- Other	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
7313000000	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
7314120000	- - Endless bands for machinery, of stainless steel	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
7314140000	- - Other woven cloth, of stainless steel	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
7314190000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
7314200000	- - Other grill, netting and fencing, welded at the intersection:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
7314310000	- - Plated or coated with zinc	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
7314390000	- - Other cloth, grill, netting and fencing:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
7314410000	- - Plated or coated with zinc	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
7314420000	- - Coated with plastics	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
7314490000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
7314500000	- Expanded metal	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
7315111000	- - - For bicycles and motor-cycles	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
7315119000	- - - Other	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
7315120000	-- Other chain	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
7315199000	-- - Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
7315191000	-- - Shackles	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
7315200000	- Other chain:	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7315810000	-- Stud-link	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
7315820000	-- Other, welded link	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
7315890000	-- Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7315900000	- Other parts	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
7316000000	Anchors, grapnels and parts thereof, of iron or steel	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
7317009000	- Other	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
7317001000	- Nails and corrugated nails	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
7318110000	-- Coach screws	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
7318120000	-- Other wood screws	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
7318130000	-- Screw hooks and screw rings	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
7318140000	-- Self-tapping screws	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
7318150000	-- Other screws and bolts, whether or not with their nuts or washers	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
7318160000	- Nuts	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
7318190000	- Non-threaded articles:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
7318210000	-- Spring washers and other lock washers	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
7318220000	-- Other washers	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
7318230000	-- Rivets	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
7318240000	-- Cotters and cotter pins	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
7318290000	-- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
7319400000	- Safety pins and other pins	20%	D	Excl.										
7319900000	- Other	20%	D	Excl.										
7320100000	- Leaf-springs and leaves therefor	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
7320200000	- Helical springs	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
7320900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
7321119100	-- - - Presented completely knocked down (CKD) or unassembled for the assembly industry	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
7321111900	-- - Other:	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
7321111100	-- - - Presented completely knocked down (CKD) or unassembled for the assembly industry	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
7321119900	-- - Other	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
7321121000	-- - With a maximum of two burners	20%	D	Excl.										
7321129000	-- - Other	20%	D	Excl.										
7321190000	- Other appliances:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
7321810000	-- For gas fuel or for both gas and other fuels	20%	D	Excl.										
7321820000	-- For liquid fuel	20%	D	Excl.										
7321890000	-- Other, including appliances for solid fuel	20%	D	Excl.										
7321900000	- Parts	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7322110000	-- Of cast iron	20%	D	Excl.										
7322190000	-- Other	20%	D	Excl.										

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
7322900000	- Other	20%	D	Excl.										
7323100000	- Other:	20%	D	Excl.										
7323910000	- - Of cast iron, not enamelled	20%	D	Excl.										
7323920000	- - Of cast iron, enamelled	20%	D	Excl.										
7323930000	- - Of stainless steel	20%	D	Excl.										
7323940000	- - Of iron (other than cast iron) or steel, enamelled	20%	D	Excl.										
7323991000	- - - Galvanised articles	20%	D	Excl.										
7323999000	- - - Other	20%	D	Excl.										
7324100000	- Baths:	20%	D	Excl.										
7324210000	- - Of cast iron, whether or not enamelled	20%	D	Excl.										
7324290000	- - Other	20%	D	Excl.										
7324901000	- - Enamelled	20%	D	Excl.										
7324909000	- - Other	20%	D	Excl.										
7324902000	- - Galvanised	20%	D	Excl.										
7325100000	- Other:	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7325910000	- - Grinding balls and similar articles for mills	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7325991000	- - - Accessories for electrical installations	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7325999000	- - - Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7326110000	- - Grinding balls and similar articles for mills	5%	C	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7326190000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7326201000	- - Monofilament rods for tyres	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7326209000	- - Other	20%	B	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7326909000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7326901000	- - Accessories for the transmission of electrical energy	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7401000000	Copper mattes; cement copper (precipitated copper)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7402000000	Unrefined copper; copper anodes for electrolytic refining	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7403110000	- - Cathodes and sections of cathodes	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7403120000	- - Wire-bars	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7403130000	- - Billets	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7403190000	- Copper alloys:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7403210000	- - Copper-zinc base alloys (brass)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7403220000	- - Copper-tin base alloys (bronze)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7403290000	- - Other copper alloys (other than master alloys of heading 7405)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7404000000	Copper waste and scrap	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7405000000	Master alloys of copper	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7406100000	- Powders of non-lamellar structure	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7406200000	- Powders of lamellar structure; flakes	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7407100000	- Of copper alloys:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7407210000	- - Of copper-zinc base alloys (brass)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7407290000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7408110000	- - Of which the maximum cross-sectional dimension exceeds 6 mm	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7408190000	- Of copper alloys:	20%	B	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
7408210000	- - Of copper-zinc base alloys (brass)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7408220000	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7408290000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7409110000	- - In coils	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7409190000	- Of copper-zinc base alloys (brass):	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7409210000	- - In coils	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7409290000	- Of copper-tin base alloys (bronze):	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7409310000	- - In coils	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7409390000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7409400000	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7409900000	- Of other copper alloys	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7410110000	- - Of refined copper	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7410120000	- Backed:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7410210000	- - Of refined copper	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7410220000	- Of copper alloys	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7411100000	- Of copper alloys:	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7411210000	- - Of copper-zinc base alloys (brass)	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7411220000	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
7411290000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7412100000	- Of refined copper	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7412200000	- Of copper alloys	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7413000000	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7415100000	- Other articles, not threaded:	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7415210000	- - Washers (including spring washers)	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7415290000	- Other threaded articles:	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7415330000	- - Screws; bolts and nuts	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7415390000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7418100000	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	20%	D	Excl.										
7418200000	- Sanitary ware and parts thereof	20%	D	Excl.										
7419100000	- Other:	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7419910000	- - Cast, moulded, stamped or forged, but not further worked	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7419991000	- - - Reservoirs, tanks and other containers	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7419992000	- - - Accessories for the transmission of electrical energy	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7419999000	- - - Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7501100000	- Nickel mattes	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7501200000	- Nickel oxide sinter and other intermediate products of nickel metallurgy	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7502100000	- Nickel, not alloyed	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7502200000	- Nickel alloys	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7503000000	Nickel waste and scrap	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
7504000000	Nickel powders and flakes	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7505110000	- - Of nickel, not alloyed	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7505120000	- Wire:	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7505210000	- - Of nickel, not alloyed	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7505220000	- - Of nickel alloys	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7506100000	- Of nickel, not alloyed	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7506200000	- Of nickel alloys	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7507110000	- - Of nickel, not alloyed	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7507120000	- - Of nickel alloys	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7507200000	- Tube or pipe fittings	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7508100000	- Cloth, grill and netting, of nickel wire	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7508901000	- - Frames for textile designs	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7508909000	- - Other	20%	B	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7601100000	- Aluminium, not alloyed	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7601200000	- Aluminium alloys	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7602000000	Aluminium waste and scrap	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7603100000	- Powders of non-lamellar structure	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7603200000	- Powders of lamellar structure; flakes	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7604100000	- Of aluminium alloys:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7604210000	- - Hollow profiles	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7604290000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7605110000	- - Of which the maximum cross-sectional dimension exceeds 7 mm	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7605190000	- Of aluminium alloys:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7605210000	- - Of which the maximum cross-sectional dimension exceeds 7 mm	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7605290000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7606111000	- - - Corrugated	20%	A	20%	20%	10%	10%	10%	5%	5%	0%	0%	0%	0%
7606119000	- - - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7606129000	- Other:	5%	D	Excl.										
7606121000	- - Corrugated	20%	D	Excl.										
7606911000	- - - Other:	20%	A	20%	20%	10%	10%	10%	5%	5%	0%	0%	0%	0%
7606919900	- - - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7606919100	- - - Painted, coated or varnished	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7606929900	- - - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7606929100	- - - Painted, coated or varnished	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7606921000	- - - Other:	20%	A	20%	20%	10%	10%	10%	5%	5%	0%	0%	0%	0%
7607110000	- - Rolled but not further worked	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7607199000	- - - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7607191000	- - - Printed	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7607201000	- - Printed	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7607209000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7608100000	- Of aluminium, not alloyed	20%	D	Excl.										
7608200000	- Of aluminium alloys	20%	D	Excl.										

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
7609000000	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	20%	D	Excl.										
7610100000	- Doors, windows and their frames and thresholds for doors	20%	D	Excl.										
7610900000	- Other	20%	D	Excl.										
7611000000	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	20%	A	20%	20%	10%	10%	10%	5%	5%	0%	0%	0%	0%
7612100000	- Collapsible tubular containers	20%	D	Excl.										
7612901000	- - Cans	10%	D	Excl.										
7612909000	- - Other	20%	D	Excl.										
7613000000	Aluminium containers for compressed or liquefied gas	20%	A	20%	20%	10%	10%	10%	5%	5%	0%	0%	0%	0%
7614100000	- With steel core	20%	D	Excl.										
7614901000	- - Aluminium neutral conductors with lead waterproof casing	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
7614909000	- - Other	20%	B	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7615101000	- - Pot scourers and scouring or polishing pads, gloves and the like	20%	D	Excl.										
7615109000	- - Other	20%	D	Excl.										
7615200000	- Sanitary ware and parts thereof	20%	D	Excl.										
7616100000	- Other:	20%	D	Excl.										
7616910000	- - Cloth, grill, netting and fencing, of aluminium wire	20%	D	Excl.										
7616999000	- - - Other	20%	D	Excl.										
7616991000	- - - Accessories for the transmission of electrical energy	20%	D	Excl.										
7801100000	- Other:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7801910000	- - Containing by weight antimony as the principal other element	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7801990000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7802000000	Lead waste and scrap	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7804110000	- - Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7804190000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
7804200000	- Powders and flakes	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7806001000	- Lead bars, rods, profiles, and wire	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7806002000	- Lead weights for fishing nets	5%	C	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7806009000	- Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7901110000	- - Containing by weight 99.99 % or more of zinc	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7901120000	- - Containing by weight less than 99.99 % of zinc	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7901200000	- Zinc alloys	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7902000000	Zinc waste and scrap	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7903100000	- Zinc dust	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7903900000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
7904000000	Zinc bars, rods, profiles and wire	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
7905000000	Zinc plates, sheets, strip and foil	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
7907001000	- Articles of zinc other than squares or rectangles (zinc pastilles)	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	5%	0%
7907009000	- Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8001100000	- Tin, not alloyed	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8001200000	- Tin alloys	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
8002000000	Tin waste and scrap	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8003000000	Tin bars, rods, profiles and wire	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8007000000	Other articles of tin	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8101100000	- Other:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8101940000	-- Unwrought tungsten, including bars and rods obtained simply by sintering	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8101960000	-- Wire	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8101970000	-- Waste and scrap	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8101991000	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8101999000	-- Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8102100000	- Other:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8102940000	-- Unwrought molybdenum, including bars and rods obtained simply by sintering	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8102950000	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8102960000	-- Wire	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8102970000	-- Waste and scrap	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8102990000	- Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8103200000	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8103300000	- Waste and scrap	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8103900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8104110000	-- Containing at least 99.8 % by weight of magnesium	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8104190000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8104200000	- Waste and scrap	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8104300000	- Raspings, turnings and granules, graded according to size; powders	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8104900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8105200000	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8105300000	- Waste and scrap	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8105900000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8106000000	Bismuth and articles thereof, including waste and scrap	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8107200000	- Unwrought cadmium; powders	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8107300000	- Waste and scrap	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8107900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8108200000	- Unwrought titanium; powders	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8108300000	- Waste and scrap	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8108900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8109200000	- Unwrought zirconium; powders	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8109300000	- Waste and scrap	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8109900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8110100000	- Unwrought antimony; powders	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8110200000	- Waste and scrap	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8110900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8111000000	Manganese and articles thereof, including waste and scrap	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
8112120000	- - Unwrought; powders	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8112130000	- - Waste and scrap	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8112190000	- Chromium:	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8112210000	- - Unwrought; powders	5%	C	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8112220000	- - Waste and scrap	5%	C	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8112290000	- Thallium:	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8112510000	- - Unwrought; powders	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8112520000	- - Waste and scrap	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8112590000	- Other:	20%	B	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8112920000	- - Unwrought; waste and scrap; powders	5%	C	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8112990000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8113000000	Cermets and articles thereof, including waste and scrap	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8201109000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8201101000	- - Blanks	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8201301000	- - Blanks	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8201309000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8201401000	- - Blank matchets	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8201402000	- - Blank axes, bill hooks and other similar hewing tools	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8201409000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8201501000	- - Blanks	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8201509000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8201601000	- - Blanks	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8201609000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8201909000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8201901000	- - Blanks	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8202100000	- Handsaws	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8202200000	- Circular saw blades (including slitting or slotting saw blades):	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8202310000	- - With working part of steel	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8202390000	- - Other, including parts	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8202400000	- Other saw blades:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8202910000	- - Straight saw blades, for working metal	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8202990000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8203100000	- Files, rasps and similar tools	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8203200000	- Pliers (including cutting pliers), pincers, tweezers and similar tools	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8203300000	- Metal-cutting shears and similar tools	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8203400000	- Pipe-cutters, bolt croppers, perforating punches and similar tools	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8204110000	- - Non-adjustable	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8204120000	- - Adjustable	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8204200000	- Interchangeable spanner sockets, with or without handles	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8205100000	- Drilling, threading or tapping tools	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8205200000	- Hammers and sledge hammers	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8205300000	- Planes, chisels, gouges and similar cutting tools for working wood	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
8205400000	- Other hand tools (including glaziers' diamonds):	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
8205511000	-- Flat irons, non-electric	20%	D	Excl.										
8205519000	-- Other	20%	D	Excl.										
8205590000	-- Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8205600000	- Blowlamps	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
8205700000	- Vices, clamps and the like	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
8205900000	- Other, including sets of articles of two or more subheadings of this heading	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
8206000000	Tools of two or more of headings 8202 to 8205, put up in sets for retail sale	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
8207130000	-- With working part of cermets	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
8207190000	-- Other, including parts	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
8207200000	- Dies for drawing or extruding metal	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
8207300000	- Tools for pressing, stamping or punching	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
8207400000	- Tools for tapping or threading	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
8207500000	- Tools for drilling, other than for rock-drilling	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
8207600000	- Tools for boring or broaching	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
8207700000	- Tools for milling	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
8207800000	- Tools for turning	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
8207900000	- Other interchangeable tools	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
8208100000	- For metalworking	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
8208200000	- For woodworking	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
8208300000	- For kitchen appliances or for machines used by the food industry	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
8208400000	- For agricultural, horticultural or forestry machines	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
8208900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
8209000000	Plates, sticks, tips and the like for tools, unmounted, of cermets	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
8210000000	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
8211100000	- Other:	20%	D	Excl.										
8211910000	-- Table knives having fixed blades	20%	D	Excl.										
8211920000	-- Other knives having fixed blades	20%	D	Excl.										
8211930000	-- Knives having other than fixed blades	20%	D	Excl.										
8211940000	-- Blades	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
8211950000	-- Handles of base metal	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
8212100000	- Razors	20%	D	Excl.										
8212200000	- Safety razor blades, including razor blade blanks in strips	20%	D	Excl.										
8212901000	-- Razor heads for industries	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
8212909000	- Other	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
8213000000	Scissors, tailors' shears and similar shears, and blades therefor	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
8214100000	Paperknives, letter openers, erasing knives, pencil sharpeners and blades therefor	20%	D	Excl.										
8214200000	Manicure or pedicure sets and instruments (including nail files)	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
8214900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
8215100000	Sets of assorted articles containing at least one article plated with precious metal	20%	D	Excl.										
8215200000	- Other:	20%	D	Excl.										

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
8215910000	- - Plated with precious metal	20%	D	Excl.										
8215990000	- - Other	20%	D	Excl.										
8301100000	- Padlocks	20%	B	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8301200000	- Locks of a kind used for motor vehicles	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8301300000	- Locks of a kind used for furniture	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8301400000	- Other locks	20%	B	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8301500000	- Clasps and frames with clasps, incorporating locks	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8301600000	- Parts	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8301700000	- Keys presented separately	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8302100000	- Hinges	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8302200000	- Castors	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8302300000	- Other mountings, fittings and similar articles:	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8302410000	- - Suitable for buildings	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8302420000	- - Other, suitable for furniture	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8302490000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8302500000	- Hat-racks, hat-pegs, brackets and similar fixtures	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8302600000	- Automatic door closers	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8303000000	Armoured or reinforced safes, strongboxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8304000000	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8305100000	- Fittings for loose-leaf binders or files	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8305200000	- Staples in strips	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8305900000	- Other, including parts	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8306100000	- Statuettes and other ornaments:	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8306210000	- - Plated with precious metal	20%	D	Excl.										
8306290000	- - Other	20%	D	Excl.										
8306300000	- Photograph, picture or similar frames; mirrors	20%	D	Excl.										
8307101000	- - Cable sheaths	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8307109000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8307900000	- Of other base metal	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8308100000	- Hooks, eyes and eyelets	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8308200000	- Tubular or bifurcated rivets	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8308900000	- Other, including parts	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8309101000	- - For pharmaceutical industry	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8309109000	- - Other	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8309901000	- - For pharmaceutical industry	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8309909000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8310000000	Sign-plates, nameplates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8311100000	- Coated electrodes of base metal, for electric arc-welding	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8311200000	- Cored wire of base metal, for electric arc-welding	20%	B	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
8311300000	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
8311900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
8401100000	- Nuclear reactors	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8401200000	- Machinery and apparatus for isotope separation, and parts thereof	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8401300000	- Fuel elements (cartridges), non-irradiated	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8401400000	- Parts of nuclear reactors	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8402110000	-- Watertube boilers with a steam production exceeding 45 t/h	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8402120000	-- Watertube boilers with a steam production not exceeding 45 t/h	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8402190000	-- Other vapour generating boilers, including hybrid boilers	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8402200000	- Superheated water boilers	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8402900000	- Parts	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8403100000	- Boilers	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8403900000	- Parts	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8404100000	- Auxiliary plant for use with boilers of heading 8402 or 8403	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8404200000	- Condensers for steam or other vapour power units	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8404900000	- Parts	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8405100000	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8405900000	- Parts	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8406100000	- Other turbines:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8406810000	-- Of an output exceeding 40 MW	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8406820000	-- Of an output not exceeding 40 MW	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8406900000	- Parts	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8407100000	- Marine propulsion engines:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8407210000	-- Outboard motors	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8407290000	- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
8407319000	-- Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
8407311000	-- For the assembly industries	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8407321000	-- For the assembly industries	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8407329000	-- Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
8407330000	-- Of a cylinder capacity exceeding 250 cm <sup>3</sup> but not exceeding 1000 cm <sup>3</sup>	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
8407340000	-- Of a cylinder capacity exceeding 1000 cm <sup>3</sup>	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
8407900000	- Other engines	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
8408100000	- Marine propulsion engines	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
8408200000	- Engines of a kind used for the propulsion of vehicles of Chapter 87	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
8408900000	- Other engines	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
8409100000	- Other:	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
8409910000	-- Suitable for use solely or principally with spark-ignition internal combustion piston engines	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
8409990000	- Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
8410110000	-- Of a power not exceeding 1000 kW	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
8410120000	-- Of a power exceeding 1000 kW but not exceeding 10000 kW	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8410130000	-- Of a power exceeding 10000 kW	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8410900000	- Parts, including regulators	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8411110000	-- Of a thrust not exceeding 25 kN	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8411120000	- Turbopropellers:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8411210000	-- Of a power not exceeding 1100 kW	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8411220000	- Other gas turbines:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8411810000	-- Of a power not exceeding 5000 kW	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8411820000	- Parts:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8411910000	-- Of turbojets or turbopropellers	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8411990000	-- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8412100000	- Hydraulic power engines and motors:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8412210000	-- Linear acting (cylinders)	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8412290000	- Pneumatic power engines and motors:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8412310000	-- Linear acting (cylinders)	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8412390000	-- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8412800000	- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8412900000	- Parts	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8413110000	-- Pumps for dispensing fuel or lubricants, of the type used in filling stations or in garages	10%	A	10%	10%	5%	5%	0%	0%	0%	0%	0%	0%	0%
8413190000	-- Other	10%	D	Excl.										
8413200000	- Handpumps, other than those of subheading 8413.11 or 8413.19	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8413300000	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8413400000	- Concrete pumps	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8413500000	- Other reciprocating positive displacement pumps	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8413600000	- Other rotary positive displacement pumps	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8413700000	- Other pumps; liquid elevators:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8413810000	-- Pumps	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8413820000	- Parts:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8413911000	-- For motor vehicles	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8413912000	-- For hand pumps	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8413919000	-- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8413920000	- Of liquid elevators	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8414100000	- Vacuum pumps	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8414201000	-- For the inflation of tyres	20%	D	Excl.										
8414209000	-- Other	20%	D	Excl.										
8414301000	- For the assembly industries	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8414309000	-- Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8414400000	- Fans:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8414510000	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8414590000	-- Other	20%	A	20%	20%	10%	10%	10%	5%	5%	0%	0%	0%	0%
8414600000	- Hoods having a maximum horizontal side not exceeding 120 cm	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
8414801000	- - Industrial air compressors	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8414809000	- - Other	20%	A	20%	20%	10%	10%	10%	5%	5%	0%	0%	0%	0%
8414901000	- - Of subheadings 8414.20 to 8414.51	10%	A	10%	10%	5%	5%	0%	0%	0%	0%	0%	0%	0%
8414909000	- - Other	10%	A	10%	10%	5%	5%	0%	0%	0%	0%	0%	0%	0%
8415109000	- - Other	20%	D	Excl.										
8415101000	- - Presented completely knocked down or unassembled for the assembly industry	5%	D	Excl.										
8415200000	- Other:	20%	D	Excl.										
8415810000	- - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	20%	D	Excl.										
8415820000	- - Other, incorporating a refrigerating unit	20%	D	Excl.										
8415830000	- - Not incorporating a refrigerating unit	20%	D	Excl.										
8415901000	- - For the assembly industry	5%	D	Excl.										
8415909000	- - Other	10%	D	Excl.										
8416100000	- Furnace burners for liquid fuel	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8416200000	- Other furnace burners, including combination burners	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8416300000	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8416900000	- Parts	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8417100000	- Furnaces and ovens for the roasting, melting or other heat treatment of ores, pyrites or of metals	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8417200000	- Bakery ovens, including biscuit ovens	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8417800000	- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8417900000	- Parts	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8418101000	- - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8418109000	- Refrigerators, household type:	20%	B	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8418211000	- - - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8418219000	- - - Other	20%	B	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8418291000	- - - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8418299000	- - - Other	20%	D	Excl.										
8418301000	- - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8418309000	- - Other	20%	B	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8418401000	- - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	D	Excl.										
8418409000	- - Other	20%	D	Excl.										
8418501000	- - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8418509000	- Other refrigerating or freezing equipment; heat pumps:	20%	A	20%	20%	10%	10%	10%	5%	5%	0%	0%	0%	0%
8418610000	- - Heat pumps other than air-conditioning machines of heading 8415	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8418690000	- Parts:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8418910000	- - Furniture designed to receive refrigerating or freezing equipment	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
8418990000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8419110000	- - Instantaneous gas water heaters	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8419191000	- - - Solar water heaters	5%	B	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%
8419199000	- - - Other	20%	B	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8419200000	- Dryers:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8419310000	- - For agricultural products	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8419320000	- - For wood, paper pulp, paper or paperboard	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8419390000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8419400000	- Distilling or rectifying plant	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8419500000	- Heat-exchange units	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8419600000	- Other machinery, plant and equipment:	5%	B	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%
8419810000	- - For making hot drinks or for cooking or heating food	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8419890000	- - Other	10%	A	10%	10%	5%	5%	0%	0%	0%	0%	0%	0%	0%
8419900000	- Parts	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8420100000	- Parts:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8420910000	- - Cylinders	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8420990000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8421110000	- - Cream separators	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8421120000	- - Clothes dryers	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8421190000	- Filtering or purifying machinery and apparatus for liquids:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8421211000	- - - Domestic type	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8421219000	- - - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8421221000	- - - Domestic type	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8421229000	- - - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8421230000	- Oil or petrol filters for internal combustion engines	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8421290000	- Filtering or purifying machinery and apparatus for gases:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8421310000	- - Intake air filters for internal combustion engines	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8421391000	- - - "Filter dryers" for refrigerators and freezers	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8421399000	- Parts:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8421910000	- - Of centrifuges, including centrifugal dryers	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8421990000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8422110000	- Of the household type	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8422190000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8422200000	- Machinery for cleaning or drying bottles or other containers	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8422300000	- - Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8422400000	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8422900000	- Parts	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8423100000	- Personal weighing machines, including baby scales; household scales	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8423200000	- Scales for continuous weighing of goods on conveyors	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8423300000	- Other weighing machinery:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
8423810000	- - Having a maximum weighing capacity not exceeding 30 kg	5%	B	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%
8423820000	- - Having a maximum weighing capacity exceeding 30 kg but not exceeding 5000 kg	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8423890000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8423900000	- Weighing machine weights of all kinds; parts of weighing machinery	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8424100000	- Fire extinguishers, whether or not charged	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8424200000	- Spray guns and similar appliances	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
8424300000	- Agricultural or horticultural sprayers:	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
8424410000	- - Portable sprayers	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8424490000	- Other appliances:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8424820000	- - Agricultural or horticultural	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8424890000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8424900000	- Parts	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8425110000	- - Powered by electric motor	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8425190000	- Winches; capstans:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8425310000	- - Powered by electric motor	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8425390000	- Jacks; hoists of a kind used for raising vehicles:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8425410000	- - Built-in jacking systems of a type used in garages	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8425420000	- - Other jacks and hoists, hydraulic	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8425490000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8426110000	- - Overhead travelling cranes on fixed support	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8426120000	- - Mobile lifting frames on tyres and straddle carriers	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8426190000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8426200000	- Tower cranes	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8426300000	- Other machinery, self-propelled:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8426410000	- - On tyres	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8426490000	- Other machinery:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8426910000	- - Designed for mounting on road vehicles	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8426990000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8427100000	- Self-propelled trucks powered by an electric motor	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8427200000	- Other self-propelled trucks	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8427900000	- Other trucks	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8428100000	- Lifts and skip hoists	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8428200000	- Other continuous-action elevators and conveyors, for goods or materials:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8428310000	- - Specially designed for underground use	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8428320000	- - Other, bucket type	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8428330000	- - Other, belt type	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8428390000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8428400000	- Escalators and moving walkways	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8428600000	- Teleferics, chairlifts, ski-draglines; traction mechanisms for funiculars	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8428900000	- Other machinery	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8429110000	- - Track laying	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8429190000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
8429200000	- Graders and levellers	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8429300000	- Scrapers	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8429400000	- Mechanical shovels, excavators and shovel loaders:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8429510000	-- Front-end shovel loaders	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8429520000	-- Machinery with a 360° revolving superstructure	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8429590000	-- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8430100000	- Piledrivers and pile extractors	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8430200000	- Coal or rock cutters and tunnelling machinery:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8430310000	-- Self-propelled	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8430390000	- Other boring or sinking machinery:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8430410000	-- Self-propelled	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8430490000	-- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8430500000	- Other machinery, not self-propelled:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8430610000	-- Tamping or compacting machinery	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8430690000	-- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8431100000	- Of machinery of heading 8425	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8431200000	- Of machinery of heading 8428:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8431310000	-- Of lifts, skip hoists or escalators	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8431390000	- Of machinery of heading 8426, 8429 or 8430:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8431410000	-- Buckets, shovels, grabs and grips	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8431420000	-- Bulldozer or angledozer blades	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8431430000	-- Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8431490000	-- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8432100000	- Harrows, scarifiers, cultivators, weeders and hoes:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8432210000	-- Disc harrows	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8432290000	- Seeders, planters and transplanters:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8432310000	-- No-till direct seeders, planters and transplanters	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8432390000	- Manure spreaders and fertiliser distributors:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8432410000	-- Manure spreaders	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8432420000	-- Fertiliser distributors	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8432800000	- Other machinery	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8432900000	- Parts	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8433110000	-- Powered, with the cutting device rotating in a horizontal plane	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8433190000	-- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8433200000	- Other mowers, including cutter bars for tractor mounting	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8433300000	- Other haymaking machinery	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8433400000	- Other harvesting machinery; threshing machinery:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8433510000	-- Combine harvester-threshers	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8433520000	-- Other threshing machinery	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8433530000	- Root or tuber harvesting machines	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8433590000	-- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8433600000	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
8433900000	- Parts	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8434100000	- Milking machines	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8434200000	- Dairy machinery	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8434900000	- Parts	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8435100000	- Machinery	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8435900000	- Parts	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8436100000	- Poultry-keeping machinery; poultry incubators and brooders:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8436210000	- - Poultry incubators and brooders	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8436290000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8436800000	- Parts:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8436910000	- - Of poultry-keeping machinery or poultry incubators and brooders	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8436990000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8437100000	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8437800000	- Other machinery	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8437900000	- Parts	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8438100000	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8438200000	- Machinery for the manufacture of confectionery, cocoa or chocolate	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8438300000	- Machinery for sugar manufacture	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8438400000	- Brewery machinery	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8438500000	- Machinery for the preparation of meat or poultry	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8438600000	- Machinery for the preparation of fruits, nuts or vegetables	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8438800000	- Other machinery	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8438900000	- Parts	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8439100000	- Machinery for making pulp of fibrous cellulosic material	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8439200000	- Machinery for making paper or paperboard	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8439300000	- Parts:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8439910000	- - Of machinery for making pulp of fibrous cellulosic material	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8439990000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8440100000	- Machinery	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8440900000	- Parts	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8441100000	- Cutting machines	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8441200000	- Machines for making bags, sacks or envelopes	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8441300000	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8441400000	- Machines for moulding articles in paper pulp, paper or paperboard	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8441800000	- Other machinery	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8441900000	- Parts	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8442300000	- Machinery, apparatus and equipment	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8442400000	- Parts of the foregoing machinery, apparatus or equipment	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8442500000	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8443110000	- - Offset printing machinery, reel fed	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
8443120000	-- Offset printing machinery, sheet fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8443130000	-- Other offset printing machinery	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8443140000	-- Letterpress printing machinery, reel fed, excluding flexographic printing	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8443150000	-- Letterpress printing machinery, other than reel fed, excluding flexographic printing	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8443160000	-- Flexographic printing machinery	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8443170000	-- Gravure printing machinery	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8443190000	- Other printers, copying machines and facsimile machines, whether or not combined:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8443311000	-- Incorporating a copying function	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8443319000	-- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8443321000	-- Copying machines	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8443329000	-- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8443391000	-- Copying machines	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8443399000	- Parts and accessories:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8443910000	-- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8443990000	- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8444000000	Machines for extruding, drawing, texturing or cutting man-made textile materials	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8445110000	-- Carding machines	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8445120000	-- Combing machines	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8445130000	-- Drawing or roving machines	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8445190000	-- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8445200000	- Textile spinning machines	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8445300000	- Textile doubling or twisting machines	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8445400000	- Textile winding (including weft-winding) or reeling machines	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8445900000	- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8446100000	- For weaving fabrics of a width exceeding 30 cm, shuttle type:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8446210000	-- Power looms	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8446290000	-- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8446300000	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8447110000	-- With cylinder diameter not exceeding 165 mm	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8447120000	-- With cylinder diameter exceeding 165 mm	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8447200000	- Flat knitting machines; stitch-bonding machines	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8447900000	- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8448110000	-- Dobbies and jacquards; card-reducing, copying, punching or assembling machines for use therewith	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8448190000	-- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8448200000	- Parts and accessories of machines of heading 8445 or of their auxiliary machinery:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8448310000	-- Card clothing	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8448320000	-- Of machines for preparing textile fibres, other than card clothing	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8448330000	-- Spindles, spindle flyers, spinning rings and ring travellers	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8448390000	- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8448420000	-- Reeds for looms, healds and heald-frames	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
8448490000	- Parts and accessories of machines of heading 8447 or of their auxiliary machinery:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8448510000	- - Sinkers, needles and other articles used in forming stitches	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8448590000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8449000000	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8450110000	- - Fully-automatic machines	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8450120000	- - Other machines, with built-in centrifugal dryer	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8450190000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8450200000	- Machines, each of a dry linen capacity exceeding 10 kg	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8450900000	- Parts	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8451100000	- Drying machines:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8451210000	- - Each of a dry linen capacity not exceeding 10 kg	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8451290000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8451300000	- Ironing machines and presses (including fusing presses)	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8451400000	- Washing, bleaching or dyeing machines	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8451500000	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8451800000	- Other machinery	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8451900000	- Parts	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8452100000	- Other sewing machines:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8452210000	- - Automatic units	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8452290000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8452300000	- Sewing machine needles	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8452900000	- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8453100000	- Machinery for preparing, tanning or working hides, skins or leather	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8453200000	- Machinery for making or repairing footwear	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8453800000	- Other machinery	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8453900000	- Parts	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8454100000	- Converters	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8454200000	- Ingot moulds and ladles	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8454300000	- Casting machines	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8454900000	- Parts	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8455100000	- Other rolling mills:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8455210000	- - Hot or combination hot and cold	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8455220000	- - Cold	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8455300000	- Rolls for rolling mills	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8455900000	- Other parts	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8456110000	- - Operated by laser	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8456120000	- - Operated by other light or photon beam processes	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8456200000	- Operated by ultrasonic processes	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8456300000	- Operated by electrodischarge processes	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8456400000	- Operated by plasma arc processes	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8456500000	- Water-jet cutting machines	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
8456900000	- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8457100000	- Machining centres	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8457200000	- Unit construction machines (single station)	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8457300000	- Multi-station transfer machines	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8458110000	- - Numerically controlled	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8458190000	- Other lathes:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8458910000	- - Numerically controlled	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8458990000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8459100000	- Other drilling machines:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8459210000	- - Numerically controlled	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8459290000	- Other boring-milling machines:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8459310000	- - Numerically controlled	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8459390000	- Other boring machines:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8459410000	- - Numerically controlled	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8459490000	- Milling machines, knee-type:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8459510000	- - Numerically controlled	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8459590000	- Other milling machines:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8459610000	- - Numerically controlled	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8459690000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8459700000	- Other threading or tapping machines	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8460120000	- - Numerically controlled	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8460190000	- Other grinding machines:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8460220000	- - Centreless grinding machines, numerically controlled	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8460230000	- - Other cylindrical grinding machines, numerically controlled	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8460240000	- Other, numerically controlled	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8460290000	- Sharpening (tool or cutter grinding) machines:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8460310000	- - Numerically controlled	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8460390000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8460400000	- Honing or lapping machines	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8460900000	- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8461200000	- Shaping or slotting machines	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8461300000	- Broaching machines	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8461400000	- Gear-cutting, gear-grinding or gear-finishing machines	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8461500000	- Sawing or cutting-off machines	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8461900000	- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8462100000	- Bending, folding, straightening or flattening machines (including presses):	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8462210000	- - Numerically controlled	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8462290000	- Shearing machines (including presses), other than combined punching and shearing machines:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8462310000	- - Numerically controlled	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8462390000	- Punching or notching machines (including presses), including combined punching and shearing machines:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8462410000	- - Numerically controlled	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
8462490000	- Other:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8462910000	- - Hydraulic presses	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8462990000	- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8463100000	- Drawbenches for bars, tubes, profiles, wire or the like	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8463200000	- Thread-rolling machines	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8463300000	- Machines for working wire	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8463900000	- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8464100000	- Sawing machines	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8464200000	- Grinding or polishing machines	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8464900000	- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8465100000	- Machines which can carry out different types of machining operations without tool change between such operations	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8465200000	- Other:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8465910000	- - Sawing machines	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8465920000	- - Planing, milling or moulding (by cutting) machines	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8465930000	- - Grinding, sanding or polishing machines	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8465940000	- - Bending or assembling machines	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8465950000	- - Drilling or morticing machines	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8465960000	- - Splitting, slicing or paring machines	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8465990000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8466100000	- Tool holders and self-opening dieheads	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8466200000	- Work holders	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8466300000	- Other:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8466910000	- - For machines of heading 8464	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8466920000	- - For machines of heading 8465	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8466930000	- - For machines of headings 8456 to 8461	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8466940000	- - For machines of heading 8462 or 8463	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8467110000	- - Rotary type (including combined rotary-percussion)	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8467190000	- With self-contained electric motor:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8467210000	- - Drills of all kinds	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8467220000	- - Saws	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8467290000	- Other tools:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8467810000	- - Chainsaws	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8467890000	- Parts:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8467910000	- - Of chainsaws	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8467920000	- - Of pneumatic tools	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8467990000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8468100000	- Hand-held blow pipes	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8468200000	- Other gas-operated machinery and apparatus	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8468800000	- Other machinery and apparatus	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8468900000	- Parts	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8470100000	- Other electronic calculating machines:	20%	D	Excl.										

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
8470210000	- - Incorporating a printing device	20%	D	Excl.										
8470290000	- - Other	20%	D	Excl.										
8470300000	- Other calculating machines	20%	D	Excl.										
8470500000	- Cash registers	20%	D	Excl.										
8470900000	- Other	20%	D	Excl.										
8471309000	- Other automatic data-processing machines:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8471301000	- - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8471419000	- - - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8471411000	- - - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8471499000	- - - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8471491000	- - - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8471509000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8471501000	- - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8471601000	- - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8471609000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8471709000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8471701000	- - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8471809000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8471801000	- - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8471900000	- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8472100000	- Duplicating machines	20%	D	Excl.										
8472300000	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	20%	D	Excl.										
8472900000	- Other	20%	D	Excl.										
8473210000	- - Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8473290000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8473300000	- Parts and accessories of the machines of heading 8471	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8473400000	- Parts and accessories of the machines of heading 8472	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8473500000	- Parts and accessories equally suitable for use with machines of two or more of the headings 8470 to 8472	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8474100000	- Sorting, screening, separating or washing machines	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8474200000	- Mixing or kneading machines:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8474310000	- - Concrete or mortar mixers	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8474320000	- - Machines for mixing mineral substances with bitumen	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8474390000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8474800000	- Other machinery	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
8474900000	- Parts	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8475100000	- Machines for manufacturing or hot working glass or glassware:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8475210000	- - Machines for making optical fibres and preforms thereof	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8475290000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8475900000	- Parts	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8476210000	- - Incorporating heating or refrigerating devices	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8476290000	- Other machines:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8476810000	- - Incorporating heating or refrigerating devices	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8476890000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8476900000	- Parts	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8477100000	- Injection-moulding machines	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8477200000	- Extruders	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8477300000	- Blow-moulding machines	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8477400000	- Other machinery for moulding or otherwise forming:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8477510000	- - For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8477590000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8477800000	- Other machinery	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8477900000	- Parts	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8478100000	- Machinery	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8478900000	- Parts	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8479100000	- Machinery for public works, building or the like	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8479200000	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8479300000	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8479400000	- Rope- or cable-making machines	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8479500000	- Industrial robots, not elsewhere specified or included	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8479600000	- Passenger boarding bridges:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8479710000	- - Of a kind used in airports	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8479790000	- Other machines and mechanical appliances:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8479810000	- - For treating metal, including electric wire coil-winders	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8479820000	- - Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8479890000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8479900000	- Parts	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8480100000	- Moulding boxes for metal foundry	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8480200000	- Mould bases	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8480300000	- Moulds for metal or metal carbides:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8480410000	- - Injection or compression types	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8480490000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8480500000	- Moulds for glass	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8480600000	- Moulds for rubber or plastics:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8480710000	- - Injection or compression types	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
8480790000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8481100000	- Pressure-reducing valves	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8481200000	- Valves for oleohydraulic or pneumatic transmissions	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8481300000	- Check (non-return) valves	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8481400000	- Safety or relief valves	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8481800000	- Other appliances	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8481900000	- Parts	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8482100000	- Ball bearings	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8482200000	- Tapered roller bearings, including cone and tapered roller assemblies	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8482300000	- Spherical roller bearings	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8482400000	- Needle roller bearings	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8482500000	- Other cylindrical roller bearings	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8482800000	- Parts:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8482910000	- - Balls, needles and rollers	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8482990000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8483100000	- Transmission shafts (including cam shafts and crank shafts) and cranks	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8483200000	- Bearing housings, incorporating ball or roller bearings	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8483300000	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8483400000	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8483500000	- Flywheels and pulleys, including pulley blocks	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8483600000	- Clutches and shaft couplings (including universal joints)	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8483900000	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8484100000	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8484200000	- Mechanical seals	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8484900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8486100000	- Machines and apparatus for the manufacture of boules or wafers	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8486201900	- - - Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8486209000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8486201100	- - Direct write-on-wafer apparatus	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8486201200	- - Step and repeat aligners	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8486301000	- - For photographic or cinematographic laboratories; negatoscopes	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8486309000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8486400000	- Machines and apparatus specified in note 9(C) to this chapter	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8486901000	- - Of machines and apparatus of subheadings 8686.20 and 8486.30	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8486909000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8487100000	- Ships' or boats' propellers and blades therefor	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8487900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8501100000	- Motors of an output not exceeding 37.5 W	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8501200000	- Other DC motors; DC generators:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
8501310000	- - Of an output not exceeding 750 W	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8501320000	- - Of an output exceeding 750 W but not exceeding 75 kW	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8501330000	- - Of an output exceeding 75 kW but not exceeding 375 kW	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8501340000	- - Of an output exceeding 375 kW	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8501400000	- Other AC motors, multi-phase:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8501510000	- - Of an output not exceeding 750 W	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8501520000	- - Of an output exceeding 750 W but not exceeding 75 kW	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8501530000	- AC generators (alternators):	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8501610000	- - Of an output not exceeding 75 kVA	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8501620000	- - Of an output exceeding 75 kVA but not exceeding 375 kVA	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8501630000	- - Of an output exceeding 375 kVA but not exceeding 750 kVA	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8501640000	- - Of an output exceeding 750 kVA	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8502111000	- - - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8502119000	- - - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8502121000	- - - - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8502129000	- - - - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8502139000	- - - - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8502131000	- - - - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8502201000	- - - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8502209000	- Other generating sets:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8502310000	- - Wind-powered	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8502392000	- - Gas-powered	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8502399000	- - - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8502391000	- - - Solar-powered	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8502400000	- Electric rotary converters	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8503000000	Parts suitable for use solely or principally with the machines of heading 8501 or 8502	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8504100000	- Liquid dielectric transformers:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8504210000	- - Having a power handling capacity not exceeding 650 kVA	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8504220000	- - Having a power handling capacity exceeding 650 kVA but not exceeding 10000 kVA	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8504230000	- - Other transformers:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8504310000	- - Having a power handling capacity not exceeding 1 kVA	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8504320000	- - Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8504330000	- - Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8504340000	- - Having a power handling capacity exceeding 500 kVA	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8504401000	- - Uninterruptible power supplies (UPS)	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8504409000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8504402000	- - Battery chargers	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8504501000	- - Choke coil (chokes)	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8504509000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
8504900000	- Parts	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8505110000	- - Of metal	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8505190000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8505201000	- - For motor vehicles	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
8505209000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
8505900000	- Other, including parts	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
8506101000	- - R20 (Flashlight and radio batteries)	20%	D	Excl.										
8506109000	- - Other	20%	D	Excl.										
8506300000	- Mercuric oxide	20%	D	Excl.										
8506400000	- Silver oxide	20%	D	Excl.										
8506500000	- Lithium	20%	D	Excl.										
8506600000	- Air-zinc	20%	D	Excl.										
8506800000	- Other primary cells and primary batteries	20%	D	Excl.										
8506900000	- Parts	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8507100000	- Lead-acid, of a kind used for starting piston engines	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
8507200000	- Other lead-acid accumulators	20%	D	Excl.										
8507300000	- Nickel-cadmium	20%	D	Excl.										
8507400000	- Nickel-iron	20%	D	Excl.										
8507500000	- Nickel-metal hydride	20%	D	Excl.										
8507600000	- Lithium-ion	20%	D	Excl.										
8507800000	- Other accumulators	20%	D	Excl.										
8507900000	- Parts	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
8508110000	- - Of a power not exceeding 1500 W and having a dust bag or other receptacle capacity not exceeding 20 l	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
8508190000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
8508600000	- Other vacuum cleaners	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
8508700000	- Parts	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
8509400000	- Food grinders and mixers; fruit or vegetable juice extractors	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
8509800000	- Other appliances	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
8509900000	- Parts	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
8510100000	- Shavers	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
8510200000	- Hair clippers	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
8510300000	- Hair-removing appliances	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
8510900000	- Parts	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
8511100000	- Sparking plugs	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
8511200000	- Ignition magnetos; magneto-dynamos; magnetic flywheels	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
8511300000	- Distributors; ignition coils	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
8511400000	- Starter motors and dual purpose starter-generators	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
8511500000	- Other generators	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
8511800000	- Other equipment	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
8511900000	- Parts	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8512100000	- Lighting or visual signalling equipment of a kind used on bicycles	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
8512200000	- Other lighting or visual signalling equipment	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
8512300000	- Sound signalling equipment	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
8512400000	- Windscreen wipers, defrosters and demisters	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
8512900000	- Parts	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8513100000	- Lamps	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	5%	0%
8513900000	- Parts	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
8514100000	- Resistance heated furnaces and ovens	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8514200000	- Furnaces and ovens functioning by induction or dielectric loss	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8514300000	- Other furnaces and ovens	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8514400000	- Other equipment for the heat treatment of materials by induction or dielectric loss	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8514900000	- Parts	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8515110000	- - Soldering irons and guns	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8515190000	- Machines and apparatus for resistance welding of metal:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8515210000	- - Fully or partly automatic	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8515290000	- Machines and apparatus for arc (including plasma arc) welding of metals:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8515310000	- - Fully or partly automatic	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8515390000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8515800000	- Other machines and apparatus	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8515900000	- Parts	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8516100000	- Electric space-heating apparatus and electric soil-heating apparatus:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	5%	0%
8516210000	- - Storage heating radiators	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	5%	0%
8516290000	- Electrothermic hairdressing or hand-drying apparatus:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	5%	0%
8516310000	- - Hairdryers	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	5%	0%
8516320000	- - Other hairdressing apparatus	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	5%	0%
8516330000	- - Hand-drying apparatus	20%	D	Excl.										
8516400000	- Electric smoothing irons	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	5%	0%
8516500000	- Microwave ovens	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	5%	0%
8516601000	- - Presented completely knocked down (CKD) or unassembled for the assembly industry	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	5%	0%
8516609000	- Other electrothermic appliances:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	5%	0%
8516710000	- - Coffee or tea makers	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	5%	0%
8516720000	- - Toasters	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	5%	0%
8516791000	- - - Kettles	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	5%	0%
8516792000	- - - Perfume or incense heaters, and heaters for diffusing insecticides	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	5%	0%
8516799000	- - - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	5%	0%
8516800000	- Electric heating resistors	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	5%	0%
8516900000	- Parts	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
8517110000	- - Line telephone sets with cordless handsets	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
8517120000	- - Telephones for cellular networks or for other wireless networks	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
8517180000	- - Other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network):	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
8517610000	- - Base stations	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
8517620000	- - Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
8517690000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
8517700000	- Parts	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	
8518100000	- Loudspeakers, whether or not mounted in their enclosures:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
8518210000	- - Single loudspeakers, mounted in their enclosures	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
8518220000	- - Multiple loudspeakers, mounted in the same enclosure	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
8518290000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
8518300000	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
8518400000	- Audio-frequency electric amplifiers	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
8518500000	- Electric sound amplifier sets	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
8518900000	- Parts	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
8519200000	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
8519300000	- Turntables (record-decks)	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
8519500000	- Other apparatus:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
8519811000	- - Portable multimedia players	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
8519819000	- - - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
8519890000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
8521100000	- Magnetic tape-type	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
8521909000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
8521901000	- - DVD players/recorders	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
8522100000	- Pick-up cartridges	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
8522900000	- Other	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
8523211000	- - Recorded	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
8523219000	- - Unrecorded	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
8523299000	- Optical media:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
8523291000	- - Of a width not exceeding 4 mm	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
8523410000	- - Unrecorded	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
8523490000	- Semiconductor media:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
8523510000	- - Solid-state non-volatile storage devices	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
8523520000	- - "Smart cards"	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
8523590000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
8523800000	- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
8525500000	- Transmission apparatus	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8525600000	- Transmission apparatus incorporating reception apparatus	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8525800000	- Television cameras, digital cameras and video camera recorders	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8526100000	- Other:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8526910000	- - Radio navigational aid apparatus	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8526920000	- - Radio remote control apparatus	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8527120000	- - Pocket-size radio cassette players	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
8527130000	- - Other apparatus combined with sound-recording or -reproducing apparatus	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
8527199000	- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
8527191000	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8527192000	-- Radio receiving sets	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
8527210000	-- Combined with sound-recording or -reproducing apparatus	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
8527290000	- Other:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
8527910000	-- Combined with sound-recording or -reproducing apparatus	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
8527920000	-- Not combined with sound-recording or -reproducing apparatus but combined with a clock	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
8527990000	- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
8528420000	-- Capable of directly connecting to and designed for use with an automatic data-processing machine of heading 8471	5%	C	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8528490000	- Other monitors:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
8528520000	-- Capable of directly connecting to and designed for use with an automatic data-processing machine of heading 8471	5%	C	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8528590000	- Projectors:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
8528620000	-- Capable of directly connecting to and designed for use with an automatic data-processing machine of heading 8471	5%	C	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8528690000	- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound- or video-recording or -reproducing apparatus:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
8528711000	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8528719000	-- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
8528721000	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	C	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8528729000	-- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
8528739000	-- Other	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
8528731000	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8529100000	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	20%	D	Excl.										
8529900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
8530100000	- Equipment for railways or tramways	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8530800000	- Other equipment	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8530900000	- Parts	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8531100000	- Burglar or fire alarms and similar apparatus	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8531200000	- Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
8531800000	- Other apparatus	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
8531900000	- Parts	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8532100000	- Other fixed capacitors:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8532210000	- Tantalum	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8532220000	- Aluminium electrolytic	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8532230000	- Ceramic dielectric, single layer	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
8532240000	- - Ceramic dielectric, multilayer	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8532250000	- - Dielectric of paper or plastics	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8532290000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8532300000	- Variable or adjustable (pre-set) capacitors	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8532900000	- Parts	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8533100000	- Other fixed resistors:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8533210000	- - For a power handling capacity not exceeding 20 W	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8533290000	- Wirewound variable resistors, including rheostats and potentiometers:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8533310000	- - For a power handling capacity not exceeding 20 W	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8533390000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8533400000	- Other variable resistors, including rheostats and potentiometers	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8533900000	- Parts	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8534000000	Printed circuits	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8535100000	- Automatic circuit breakers:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8535210000	- - For a voltage of less than 72.5 kV	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8535290000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8535300000	- Isolating switches and make-and-break switches	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8535400000	- Lightning arresters, voltage limiters and surge suppressors	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8535900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8536100000	- Fuses	20%	D	Excl.										
8536200000	- Automatic circuit breakers	20%	D	Excl.										
8536300000	- Relays:	20%	D	Excl.										
8536410000	- - For a voltage not exceeding 60 V	20%	D	Excl.										
8536490000	- - Other	20%	D	Excl.										
8536500000	- Lamp holders, plugs and sockets:	20%	B	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8536610000	- - Lamp holders	20%	D	Excl.										
8536690000	- - Other	20%	D	Excl.										
8536700000	- Connectors for optical fibres, optical fibre bundles or cables	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8536900000	- Other apparatus	20%	B	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8537100000	- For a voltage not exceeding 1000 V	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8537200000	- For a voltage exceeding 1000 V	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8538100000	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 8537, not equipped with their apparatus	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8538900000	- Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8539100000	- Other filament lamps, excluding ultraviolet or infra-red lamps:	20%	D	Excl.										
8539210000	- - Tungsten halogen	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8539220000	- - Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8539290000	- Discharge lamps, other than ultraviolet lamps:	20%	B	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8539311000	- - Energy saving compact fluorescent lamps (CFL)	20%	B	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8539319000	- - - Other	20%	B	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8539320000	- - Mercury or sodium vapour lamps; metal halide lamps	20%	D	Excl.										
8539390000	- Ultraviolet or infra-red lamps; arc lamps:	20%	D	Excl.										

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
8539410000	- - Arc lamps	20%	D	Excl.										
8539490000	- - Other	20%	D	Excl.										
8539500000	- Light-emitting diode (LED) lamps	20%	B	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8539900000	- Parts	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8540110000	- - Colour	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8540120000	- - Monochrome	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8540200000	- Television camera tubes; image converters and intensifiers; other photocathode tubes	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8540400000	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8540600000	- Microwave tubes (for example, magnetrons, klystrons, travelling-wave tubes, carcinotrons), excluding grid-controlled tubes:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8540710000	- - Magnetrons	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8540790000	- Other valves and tubes:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8540810000	- - Receiver or amplifier valves and tubes	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8540890000	- Parts:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8540910000	- - Of cathode ray tubes	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8540990000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8541100000	- Transistors, other than photosensitive transistors:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8541210000	- - With a dissipation rate of less than 1 W	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8541290000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8541300000	- Thyristors, diacs and triacs, other than photosensitive devices	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8541401000	- - Solar cells whether or not in modules or made up into panels	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8541409000	- - Other	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8541500000	- Other semiconductor devices	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8541600000	- Mounted piezoelectric crystals	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8541900000	- Parts	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8542310000	- - Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8542320000	- - Memories	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8542330000	- - Amplifiers	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8542390000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8542900000	- Parts	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8543100000	- Particle accelerators	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8543200000	- Signal generators	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8543300000	- Machines and apparatus for electroplating, electrolysis or electrophoresis	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8543700000	- Other machines and apparatus	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8543900000	- Parts	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8544110000	- - Of copper	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8544190000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8544200000	- Coaxial cable and other coaxial electric conductors	20%	B	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8544300000	- Other electric conductors, for a voltage not exceeding 1000 V:	20%	D	Excl.										
8544420000	- - Fitted with connectors	20%	D	Excl.										

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
8544491000	- - - Almenec insulated self-supporting cables with a metallic part made of 7 uninsulated strands of a diameter between 3.15 mm and 3.55 mm	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
8544499000	- - - Other	20%	B	20%	20%	20%	20%	20%	20%	10%	10%	10%	5%	0%
8544600000	- Other electric conductors, for a voltage exceeding 1000 V	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
8544700000	- Optical fibre cables	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8545110000	- - Of a kind used for furnaces	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
8545190000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
8545200000	- Brushes	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
8545909000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
8545901000	- - Intended for the battery manufacturing industry	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8546100000	- Of glass	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
8546200000	- Of ceramics	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
8546900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
8547100000	- Insulating fittings of ceramics	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
8547200000	- Insulating fittings of plastics	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
8547900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
8548100000	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	20%	D	Excl.										
8548900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
8601100000	- Powered from an external source of electricity	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8601200000	- Powered by electric accumulators	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8602100000	- Diesel-electric locomotives	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8602900000	- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8603100000	- Powered from an external source of electricity	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8603900000	- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8604000000	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8605000000	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8606100000	- Tank wagons and the like	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8606300000	- Other:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8606910000	- - Covered and closed	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8606920000	- - Open, with non-removable sides of a height exceeding 60 cm	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8606990000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8607110000	- - Driving bogies and bissel-bogies	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8607120000	- - Other bogies and bissel-bogies	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8607190000	- Brakes and parts thereof:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8607210000	- - Air brakes and parts thereof	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8607290000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8607300000	- Other:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8607910000	- - Of locomotives	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
8607990000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8608000000	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, trams, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8609000000	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8701100000	- Single axle tractors:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8701201000	- - New	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8701202000	- - Used	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8701301000	- - New	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8701302000	- - Other, of an engine power:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8701911100	- - - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8701911900	- - - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8701919000	- - - Used	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8701921100	- - - - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8701921900	- - - - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8701929000	- - - Used	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8701931100	- - - - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8701931900	- - - - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8701939000	- - - Used	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8701941100	- - - - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8701941900	- - - - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8701949000	- - - Used	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8701951100	- - - - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8701951900	- - - - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8701959000	- - - Used	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8702101110	- - - - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702101290	- - - For more than 30 persons, including the driver:	10%	A	10%	10%	5%	5%	0%	0%	0%	0%	0%	0%	0%
8702101310	- - - - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702101390	- - Used:	10%	A	10%	10%	5%	5%	0%	0%	0%	0%	0%	0%	0%
8702101210	- - - - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702102200	- - - For 23 to 30 persons, including the driver	10%	A	10%	10%	5%	5%	0%	0%	0%	0%	0%	0%	0%
8702102300	- - - For more than 30 persons, including the driver	10%	A	10%	10%	5%	5%	0%	0%	0%	0%	0%	0%	0%
8702101190	- - - For 23 to 30 persons, including the driver:	10%	A	10%	10%	5%	5%	0%	0%	0%	0%	0%	0%	0%
8702102100	- - - For 10 to 22 persons, including the driver	10%	A	10%	10%	5%	5%	0%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
8702201110	- - - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702201190	- - - For 23 to 30 persons, including the driver:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8702201210	- - - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702201290	- - - For more than 30 persons, including the driver:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8702201310	- - - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702201390	- - Used:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8702202100	- - - For 10 to 22 persons, including the driver	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8702202200	- - - For 23 to 30 persons, including the driver	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8702202300	- - - For more than 30 persons, including the driver	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8702302200	- - - For 23 to 30 persons, including the driver	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8702302300	- - - For more than 30 persons, including the driver	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8702302100	- - - For 10 to 22 persons, including the driver	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8702301390	- - Used:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8702301310	- - - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8702301290	- - - For more than 30 persons, including the driver:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8702301210	- - - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8702301190	- - - For 23 to 30 persons, including the driver:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8702301110	- - - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8702401310	- - - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8702401390	- - Used:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8702401110	- - - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8702401190	- - - For 23 to 30 persons, including the driver:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8702401290	- - - For more than 30 persons, including the driver:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8702402200	- - - For 23 to 30 persons, including the driver	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8702402100	- - - For 10 to 22 persons, including the driver	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8702401210	- - - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8702402300	- - - For more than 30 persons, including the driver	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8702901290	- - - For more than 30 persons, including the driver:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8702901210	- - - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8702901190	- - - For 23 to 30 persons, including the driver:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8702901110	- - - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8702902100	- - - For 10 to 22 persons, including the driver	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
8702901310	- - - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8702902200	- - - For 23 to 30 persons, including the driver	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8702902300	- - - For more than 30 persons, including the driver	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8702901390	- - Used:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8703100000	- Other vehicles, with only spark-ignition internal combustion reciprocating piston engine:	20%	D	Excl.										
8703212000	- - - Used	20%	B	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8703211100	- - - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8703211900	- - - Other	20%	B	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8703222000	- - - Used	20%	B	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8703221100	- - - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8703221900	- - - Other	20%	B	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8703232000	- - - Used	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8703231900	- - - Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8703231100	- - - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	C	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8703242000	- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):	20%	D	Excl.										
8703241100	- - - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	D	Excl.										
8703241900	- - - Other	20%	D	Excl.										
8703311900	- - - Other	20%	D	Excl.										
8703312000	- - - Used	20%	D	Excl.										
8703311100	- - - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	D	Excl.										
8703321100	- - - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	D	Excl.										
8703321900	- - - Other	20%	D	Excl.										
8703322000	- - - Used	20%	D	Excl.										
8703332000	- - - Used	20%	D	Excl.										
8703331100	- - - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	D	Excl.										
8703331900	- - - Other	20%	D	Excl.										
8703402000	- - Used	20%	D	Excl.										
8703401900	- - - Other	20%	D	Excl.										
8703401100	- - - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	D	Excl.										
8703501100	- - - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	D	Excl.										
8703501900	- - - Other	20%	D	Excl.										
8703502000	- - Used	20%	D	Excl.										
8703601900	- - - Other	20%	D	Excl.										

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
8703602000	-- Used	20%	D	Excl.										
8703601100	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	D	Excl.										
8703702000	-- Used	20%	D	Excl.										
8703701900	--- Other	20%	D	Excl.										
8703701100	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	D	Excl.										
8703801100	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	D	Excl.										
8703801900	--- Other	20%	D	Excl.										
8703802000	-- Used	20%	D	Excl.										
8703900000	- Other	20%	D	Excl.										
8704109000	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8704101000	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8704211110	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8704211190	---- Other:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8704211910	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8704211990	---- Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8704212000	-- Used	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8704221910	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8704221190	---- Other:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8704221110	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8704221990	---- Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8704222000	-- Used	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8704231110	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8704231190	---- Other:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8704231910	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8704231990	---- Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8704232000	- Other, with spark-ignition internal combustion piston engine:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8704311110	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8704311190	---- Other:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8704311910	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8704311990	---- Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8704312000	-- Used	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
8704321110	- - - - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8704321190	- - - Other:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8704321910	- - - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8704321990	- - - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8704322000	- - Used	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8704909000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8704901000	- - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8705100000	- Crane lorries	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8705200000	- Mobile drilling derricks	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8705300000	- Fire fighting vehicles	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8705400000	- Concrete-mixer lorries	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8705900000	- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8706001300	- - Of vehicles falling under heading 8703	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8706001400	- - Of vehicles falling under heading 8704	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8706009000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8706001100	- - Of vehicles falling under subheading 8701.20.10	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8706001200	- - Of vehicles falling under heading 8702	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8707101000	- - For assembly plants	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8707109000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8707909000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8707901300	- - - Of vehicles falling under heading 8704	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8707901200	- - - Of vehicles falling under heading 8702	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8707901100	- - - Of vehicles falling under subheading 8701.20.10	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8708100000	- Other parts and accessories of bodies (including cabs):	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8708210000	- Safety seat belts	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8708290000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8708300000	- Brakes and servo-brakes; parts thereof	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8708400000	- Gear boxes and parts thereof	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8708500000	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8708700000	- Road wheels and parts and accessories thereof	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8708800000	- Other parts and accessories:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8708910000	- - Radiators and parts thereof	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8708920000	- - Silencers (mufflers) and exhaust pipes; parts thereof	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8708930000	- - Clutches and parts thereof	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8708940000	- - Steering wheels, steering columns and steering boxes; parts thereof	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8708950000	- - Safety airbags with inflator system; parts thereof	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8708990000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8709110000	- - Electrical	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8709190000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
8709900000	- Parts	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8710000000	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8711109000	- - Other	20%	A	20%	20%	10%	10%	10%	5%	5%	0%	0%	0%	0%
8711101000	- - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8711209900	- - - Of cylinder capacity exceeding 80 cm <sup>3</sup> but not exceeding 250 cm <sup>3</sup>	20%	A	20%	20%	10%	10%	10%	5%	5%	0%	0%	0%	0%
8711209100	- - - Of cylinder capacity exceeding 50 cm <sup>3</sup> but not exceeding 80 cm <sup>3</sup>	20%	A	20%	20%	10%	10%	10%	5%	5%	0%	0%	0%	0%
8711201000	- - Other:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8711301000	- - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8711309000	- - Other	20%	A	20%	20%	10%	10%	10%	5%	5%	0%	0%	0%	0%
8711401000	- - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8711409000	- - Other	20%	A	20%	20%	10%	10%	10%	5%	5%	0%	0%	0%	0%
8711509000	- - Other	20%	A	20%	20%	10%	10%	10%	5%	5%	0%	0%	0%	0%
8711501000	- - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8711609000	- - Other	20%	A	20%	20%	10%	10%	10%	5%	5%	0%	0%	0%	0%
8711601000	- - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8711901000	- - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8711909000	- - Other	20%	A	20%	20%	10%	10%	10%	5%	5%	0%	0%	0%	0%
8712009000	- - Other	20%	A	20%	20%	10%	10%	10%	5%	5%	0%	0%	0%	0%
8712001000	- - Presented completely knocked down (CKD) or unassembled for the assembly industry	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8713100000	- Not mechanically propelled	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8713900000	- Other	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8714101000	- - For the assembly industry	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8714109000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8714200000	- - Other:	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8714919000	- - - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8714911000	- - - For the assembly industry	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8714921000	- - - For the assembly industry	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8714929000	- - - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8714939000	- - - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8714931000	- - - For the assembly industry	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8714941000	- - - For the assembly industry	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8714949000	- - - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8714951000	- - - For the assembly industry	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8714959000	- - - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8714961000	- - - For the assembly industry	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
8714969000	- - - Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
8714999000	- - - Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
8714991000	- - - For the assembly industry	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8715000000	Baby carriages and parts thereof	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	10%	5%	0%
8716100000	- Trailers and semi-trailers of the caravan type, for housing or camping	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
8716200000	- Other trailers and semi-trailers for the transport of goods:	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
8716310000	- - Tanker trailers and tanker semi-trailers	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
8716399000	- - - Other	10%	A	10%	10%	5%	5%	0%	0%	0%	0%	0%	0%	0%
8716392100	- - - - With a carrying capacity of 6 m <sup>3</sup> or less and a weight of less than 1600 kg	10%	A	10%	10%	5%	5%	0%	0%	0%	0%	0%	0%	0%
8716391000	- - - Other tipping trailers:	10%	A	10%	10%	5%	5%	0%	0%	0%	0%	0%	0%	0%
8716392200	- - - - With a carrying capacity of 6 m <sup>3</sup> or less and a weight of 1600 kg or more	10%	A	10%	10%	5%	5%	0%	0%	0%	0%	0%	0%	0%
8716392300	- - - - With a carrying capacity of more than 6 m <sup>3</sup>	10%	A	10%	10%	5%	5%	0%	0%	0%	0%	0%	0%	0%
8716400000	- Other trailers and semi-trailers	10%	A	10%	10%	5%	5%	0%	0%	0%	0%	0%	0%	0%
8716801000	- - Other hand propelled vehicles:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8716802900	- - - Other	20%	B	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8716809000	- - Other	20%	B	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8716802100	- - Wheel barrows	20%	B	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
8716902000	- - Of vehicles drawn by animals	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8716909000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8716901000	- - Of trailers and semi-trailers	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8801000000	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8802110000	- - Of an unladen weight not exceeding 2000 kg	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8802120000	- - Of an unladen weight exceeding 2000 kg	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8802200000	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2000 kg	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8802300000	- Aeroplanes and other aircraft, of an unladen weight exceeding 2000 kg but not exceeding 15000 kg	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8802400000	- Aeroplanes and other aircraft, of an unladen weight exceeding 15000 kg	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8802600000	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8803100000	- Propellers and rotors and parts thereof	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8803200000	- Undercarriages and parts thereof	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8803300000	- Other parts of aeroplanes or helicopters	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8803900000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
8804000000	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8805100000	- Ground flying trainers and parts thereof:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8805210000	- - Air combat simulators and parts thereof	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8805290000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8901109000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8901101200	- - - Of a gross tonnage of more than 500 t	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8901101100	- - - Of a gross tonnage of 500 t or less	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8901200000	- Tankers	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
8901300000	- Refrigerated vessels, other than those of subheading 8901.20	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8901901200	-- Of a gross tonnage of more than 500 t	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8901901100	-- Of a gross tonnage of 500 t or less	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8901909000	-- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8902004900	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8902004100	-- Equipped with a freezer or freezing unit for the preservation of their catch	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8902003900	-- Of a gross tonnage of more than 300 t:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8902003100	-- Equipped with a freezer or freezing unit for the preservation of their catch	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8902001000	- Of a gross tonnage of less than or equal to 10 t	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8902002000	- Of a gross tonnage of more than 40 t and less than or equal to 300 t:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8903100000	- Other:	20%	D	Excl.										
8903910000	- - Sailboats, with or without auxiliary motor	20%	D	Excl.										
8903920000	- - Motor boats, other than outboard motor boats	20%	D	Excl.										
8903990000	- - Other	20%	D	Excl.										
8904000000	Tugs and pusher craft	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8905100000	- Dredgers	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8905200000	- Floating or submersible drilling or production platforms	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8905900000	- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8906100000	- Warships	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8906900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8907100000	- Inflatable rafts	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8907900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
8908000000	Vessels and other floating structures for breaking up	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9001100000	- Optical fibres, optical fibre bundles and cables	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9001200000	- Sheets and plates of polarising material	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
9001300000	- Contact lenses	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9001409000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
9001401000	- - Ophthalmic lenses	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
9001509000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
9001501000	- - Ophthalmic lenses	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
9001900000	- Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
9002110000	-- For cameras, projectors or photographic enlargers or reducers	20%	D	Excl.										
9002190000	- - Other	20%	D	Excl.										
9002200000	- Filters	20%	D	Excl.										
9002900000	- Other	20%	D	Excl.										
9003110000	- - Of plastics	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
9003190000	- - Of other materials	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
9003900000	- Parts	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9004100000	- Sunglasses	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
9004901000	- - For correcting vision	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
9004909000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
9005100000	- Binoculars	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
9005800000	- Other instruments	20%	D	Excl.										
9005900000	- Parts and accessories (including mountings)	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
9006300000	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	20%	D	Excl.										
9006400000	- Other cameras:	20%	D	Excl.										
9006510000	-- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9006520000	-- Other, for roll film of a width less than 35 mm	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9006530000	-- Other, for roll film of a width of 35 mm	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9006590000	- Photographic flashlight apparatus and flashbulbs:	20%	D	Excl.										
9006610000	-- Discharge lamp (electronic) flashlight apparatus	20%	D	Excl.										
9006690000	- Parts and accessories:	20%	D	Excl.										
9006910000	-- For cameras	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
9006990000	-- Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
9007100000	- Cameras	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9007200000	- Parts and accessories:	20%	D	Excl.										
9007910000	-- For cameras	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
9007920000	-- For projectors	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
9008500000	- Projectors, enlargers and reducers	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9008900000	- Parts and accessories	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
9010100000	-- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	20%	D	Excl.										
9010500000	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negotoscopes	20%	D	Excl.										
9010600000	- Projection screens	20%	D	Excl.										
9010900000	- Parts and accessories	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
9011100000	- Stereoscopic microscopes	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9011200000	- Other microscopes, for photomicrography, cinephotomicrography or microprecision	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9011800000	- Other microscopes	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9011900000	- Parts and accessories	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9012100000	- Microscopes other than optical microscopes; diffraction apparatus	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9012900000	- Parts and accessories	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9013100000	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this chapter or Section XVI	20%	D	Excl.										
9013200000	- Lasers, other than laser diodes	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9013800000	- Other devices, appliances and instruments	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
9013900000	- Parts and accessories	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9014100000	- Direction finding compasses	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9014200000	- Instruments and appliances for aeronautical or space navigation (other than compasses)	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9014800000	- Other instruments and appliances	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
9014900000	- Parts and accessories	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9015100000	- Rangefinders	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9015200000	- Theodolites and tachymeters (tacheometers)	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9015300000	- Levels	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9015400000	- Photogrammetrical surveying instruments and appliances	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9015800000	- Other instruments and appliances	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9015900000	- Parts and accessories	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9016000000	Balances of a sensitivity of 5 cg or better, with or without weights	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9017100000	- Drafting tables and machines, whether or not automatic	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9017200000	- Other drawing, marking-out or mathematical calculating instruments	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9017300000	- Micrometers, callipers and gauges	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9017800000	- Other instruments	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9017900000	- Parts and accessories	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9018110000	- - Electrocardiographs	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9018120000	- - Ultrasonic scanning apparatus	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9018130000	- - Magnetic resonance imaging apparatus	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9018140000	- - Scintigraphic apparatus	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9018190000	- - Other	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
9018200000	- Syringes, needles, catheters, cannulae and the like:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9018310000	- - Syringes, with or without needles	5%	B	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%
9018320000	- - Tubular metal needles and needles for sutures	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9018390000	- Other instruments and appliances, used in dental sciences:	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
9018410000	- - Dental drill engines, whether or not combined on a single base with other dental equipment	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9018490000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9018500000	- Other ophthalmic instruments and appliances	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9018900000	- Other instruments and appliances	5%	B	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%
9019101000	- - "Jacuzzi" and similar hydromassage apparatus	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9019109000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9019200000	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9020000000	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9021100000	- Artificial teeth and dental fittings:	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9021210000	- - Artificial teeth	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9021290000	- Other artificial parts of the body:	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9021310000	- Artificial joints	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9021390000	- - Other	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9021400000	- Hearing aids, excluding parts and accessories	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9021500000	- Pacemakers for stimulating heart muscles, excluding parts and accessories	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9021900000	- Other	0%	A	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9022120000	- - Computed tomography apparatus	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9022130000	- - Other, for dental uses	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
9022140000	- - Other, for medical, surgical or veterinary uses	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9022190000	- Apparatus based on the use of alpha, beta or gamma radiation, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9022210000	- - For medical, surgical, dental or veterinary uses	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9022290000	- - For other uses	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9022300000	- X-ray tubes	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9022900000	- Other, including parts and accessories	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9023000000	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9024100000	- Machines and appliances for testing metals	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9024800000	- Other machines and appliances	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9024900000	- Parts and accessories	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9025110000	- - Liquid-filled, for direct reading	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9025190000	- - Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9025800000	- Other instruments	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9025900000	- Parts and accessories	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9026100000	- For measuring or checking the flow or level of liquids	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9026200000	- For measuring or checking pressure	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9026800000	- Other instruments or apparatus	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9026900000	- Parts and accessories	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9027100000	- Gas or smoke analysis apparatus	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9027200000	- Chromatographs and electrophoresis instruments	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9027300000	- Spectrometers, spectrophotometers and spectrographs using optical radiation (UV, visible, IR)	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9027500000	- Other instruments and apparatus using optical radiation (UV, visible, IR)	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9027800000	- Other instruments and apparatus	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9027900000	- Microtomes; parts and accessories	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9028100000	- Gas meters	10%	B	10%	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%
9028200000	- Liquid meters	10%	B	10%	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%
9028300000	- Electricity meters	10%	B	10%	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%
9028900000	- Parts and accessories	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9029100000	- Revolution counters, production counters, taximeters, milometers, pedometers and the like	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
9029200000	- Speed indicators and tachometers; stroboscopes	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
9029900000	- Parts and accessories	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9030100000	- Instruments and apparatus for measuring or detecting ionising radiation	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
9030200000	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power:	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
9030310000	- - Multimeters, without a recording device	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
9030320000	- - Multimeters, with a recording device	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
9030330000	- - Other, without a recording device	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
9030390000	- - Other, with a recording device	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
9030400000	- Other instruments and apparatus:	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	0%
9030820000	- - For measuring or checking semiconductor wafers or devices	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
9030840000	- - Other, with a recording device	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
9030890000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
9030900000	- Parts and accessories	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9031100000	- Machines for balancing mechanical parts	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
9031200000	- Other optical instruments and appliances:	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9031410000	- - For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
9031490000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
9031800000	- Other instruments, appliances and machines	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
9031900000	- Parts and accessories	5%	B	5%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%
9032100000	- Thermostats	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
9032200000	- Other instruments and apparatus:	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
9032810000	- - Hydraulic or pneumatic	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
9032890000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
9032900000	- Parts and accessories	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9033000000	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9101110000	- - With mechanical display only	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
9101190000	- Other wristwatches, whether or not incorporating a stopwatch facility:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
9101210000	- - With automatic winding	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
9101290000	- Other:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
9101910000	- - Electrically operated	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
9101990000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
9102110000	- - With mechanical display only	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
9102120000	- - With opto-electronic display only	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
9102190000	- Other wristwatches, whether or not incorporating a stopwatch facility:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
9102210000	- - With automatic winding	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
9102290000	- Other:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
9102910000	- - Electrically operated	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
9102990000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
9103100000	- Electrically operated	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
9103900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
9104000000	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
9105110000	- Electrically operated	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
9105190000	- Wall clocks:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
9105210000	- - Electrically operated	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
9105290000	- Other:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
9105910000	- - Electrically operated	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
9105990000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
9106100000	- Time-registers; time-recorders	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
9106900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9107000000	Time switches, with clock or watch movement or with synchronous motor	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9108110000	- - With mechanical display only or with a device to which a mechanical display can be incorporated	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9108120000	- - With opto-electronic display only	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9108190000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9108200000	- With automatic winding	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9108900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9109100000	- Electrically operated	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9109900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9110110000	- - Complete movements, unassembled or partly assembled (movement sets)	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9110120000	- - Incomplete movements, assembled	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9110190000	- - Rough movements	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
9110900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9111100000	- Cases of precious metal or of metal clad with precious metal	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9111200000	- Cases of base metal, whether or not gold- or silver-plated	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9111800000	- Other cases	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9111900000	- Parts	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
9112200000	- Cases	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9112900000	- Parts	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
9113100000	- Of precious metal or of metal clad with precious metal	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9113200000	- Of base metal, whether or not gold- or silver-plated	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9113900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9114100000	- Springs, including hairsprings	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9114300000	- Dials	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9114400000	- Plates and bridges	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9114900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9201100000	- Upright pianos	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
9201200000	- Grand pianos	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
9201900000	- Other	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
9202100000	- Played with a bow	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
9202900000	- Other	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
9205100000	- Brass-wind instruments	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
9205900000	- Other	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
9206000000	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
9207100000	- Keyboard instruments, other than accordions	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
9207900000	- Other	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
9208100000	- Musical boxes	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
9208900000	- Other	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
9209300000	- Other:	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
9209910000	- - Parts and accessories for pianos	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
9209920000	- - Parts and accessories for the musical instruments of heading 9202	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
9209940000	- Parts and accessories for the musical instruments of heading 9207	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
9209990000	- - Other	10%	B	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
9301100000	- Artillery weapons (for example, guns, howitzers and mortars)	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9301200000	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9301901900	- - - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9301902000	- - Submachine guns:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9301903100	- - - Fully automatic pistols	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9301903900	- - - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9301909000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9301901100	- - - Fully automatic with smooth-bore barrels	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9301901200	- - - Weapons with breeches	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9301901300	- - - Semi-automatic	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9302003000	- Pistols, multiple barrel	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9302002900	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9302002100	- - Semi-automatic	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9302001000	- Pistols, single-barrel:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9303100000	- Muzzle-loading firearms	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9303202000	- - Shotguns, multiple barrel, including combination guns	20%	D	Excl.										
9303201200	- - - Semi-automatic	20%	D	Excl.										
9303201100	- - - Pump action	20%	D	Excl.										
9303201900	- - - Other	20%	D	Excl.										
9303309000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9303302000	- - Semi-automatic	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9303301000	- - Single-shot	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9303900000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9304000000	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9305101000	- - Firing mechanisms	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
9305102000	- - Frames and receivers	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
9305103000	- - Barrels	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
9305104000	- - Pistons, locking lugs and gas buffers	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
9305105000	- - Magazines and parts thereof	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
9305106000	- - Silencers (sound moderators) and parts thereof	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
9305107000	- - Butts, grips and plates	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
9305108000	- - Slides (for pistols) and cylinders (for revolvers)	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
9305109000	- - Other	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
9305204000	- - Pistons, locking lugs and gas buffers	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
9305203000	- - Rifle barrels	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
9305202000	- - Frames and receivers	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
9305201000	- - Firing mechanisms	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
9305209000	- - Other:	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
9305206000	- - Silencers (sound moderators) and parts thereof	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
9305207000	-- Flash eliminators and parts thereof	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
9305208000	-- Breeches, bolts (gunlocks) and bolt carriers	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
9305205000	-- Magazines and parts thereof	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
9305911400	---- Pistons, locking lugs and gas buffers	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
9305911300	---- Barrels	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
9305911200	---- Frames and receivers	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
9305911100	---- Firing mechanisms	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
9305911500	---- Magazines and parts thereof	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
9305919000	-- Other	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
9305911900	-- Other	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
9305911800	---- Breeches, bolts (gunlocks) and bolt carriers	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
9305911700	---- Flash eliminators and parts thereof	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
9305911600	---- Silencers (sound moderators) and parts thereof	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
9305990000	- Other	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
9306210000	- Cartridges	20%	A	20%	20%	10%	10%	10%	5%	5%	0%	0%	0%	0%
9306299000	- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	5%	0%
9306291000	- Parts of cartridges	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
9306309000	- Other	10%	A	10%	10%	5%	5%	0%	0%	0%	0%	0%	0%	0%
9306301000	- Cartridges	20%	A	20%	20%	10%	10%	10%	5%	5%	0%	0%	0%	0%
9306900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	5%	0%
9307000000	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	5%	0%
9401100000	- Seats of a kind used for aircraft	20%	D	Excl.										
9401200000	- Seats of a kind used for motor vehicles	20%	D	Excl.										
9401300000	- Swivel seats with variable height adjustment	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	5%	0%
9401400000	- Seats of cane, osier, bamboo or similar materials:	20%	D	Excl.										
9401520000	- Of bamboo	20%	D	Excl.										
9401530000	- Of rattan	20%	D	Excl.										
9401590000	- Other seats, with wooden frames:	20%	D	Excl.										
9401610000	- Upholstered	20%	D	Excl.										
9401690000	- Other seats, with metal frames:	20%	D	Excl.										
9401710000	- Upholstered	20%	D	Excl.										
9401790000	- Other	20%	D	Excl.										
9401800000	- Other seats	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	5%	0%
9401909000	- Other	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
9401901000	- Upholstered	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
9402109000	- Other	20%	A	20%	20%	10%	10%	10%	5%	5%	0%	0%	0%	0%
9402101000	- Dentists' chairs and parts thereof	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9402900000	- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9403100000	- Metal furniture of a kind used in offices	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	5%	0%
9403200000	- Other metal furniture	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	5%	0%
9403300000	- Wooden furniture of a kind used in offices	20%	D	Excl.										

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
9403400000	- Wooden furniture of a kind used in the kitchen	20%	D	Excl.										
9403500000	- Wooden furniture of a kind used in the bedroom	20%	D	Excl.										
9403600000	- Other wooden furniture	20%	D	Excl.										
9403709000	- Furniture of other materials, including cane, osier, bamboo or similar materials:	20%	D	Excl.										
9403701000	- - Baby walkers	20%	D	Excl.										
9403820000	- - Of bamboo	20%	D	Excl.										
9403830000	- - Of rattan	20%	D	Excl.										
9403890000	- - Other	20%	D	Excl.										
9403900000	- Parts	10%	B	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
9404100000	- Mattresses:	20%	D	Excl.										
9404210000	- - Of cellular rubber or plastics, whether or not covered	20%	D	Excl.										
9404290000	- - Of other materials	20%	D	Excl.										
9404300000	- Sleeping bags	20%	D	Excl.										
9404900000	- Other	20%	D	Excl.										
9405100000	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	20%	D	Excl.										
9405200000	- Electric table, desk, bedside or floor-standing lamps	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
9405300000	- Lighting sets of a kind used for Christmas trees	20%	D	Excl.										
9405400000	- Other electric lamps and lighting fittings	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
9405502000	- - Kerosene pressure lanterns	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
9405501000	- - Hurricane lanterns	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
9405509000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
9405600000	- Parts:	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
9405910000	- - Of glass	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
9405920000	- - Of plastics	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
9405990000	- - Other	10%	C	10%	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%
9406100000	- Of wood	20%	D	Excl.										
9406900000	- Other	20%	D	Excl.										
9503000000	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	20%	D	Excl.										
9504200000	- Articles and accessories for billiards of all kinds	20%	D	Excl.										
9504300000	- Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment	20%	D	Excl.										
9504400000	- Playing cards	20%	D	Excl.										
9504500000	- Video game consoles and machines, other than those of subheading 9504.30	20%	D	Excl.										
9504900000	- Other	20%	D	Excl.										
9505100000	- Articles for Christmas festivities	20%	D	Excl.										
9505900000	- Other	20%	D	Excl.										
9506110000	- Skis	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
9506120000	- Ski-fastenings (ski-bindings)	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
9506190000	- Water-skis, surf-b?ards, sailboards and other water-sport equipment:	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
9506210000	- - Sailboards	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
9506290000	- Golf clubs and other golf equipment:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
9506310000	- - Clubs, complete	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
9506320000	- - Balls	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
9506390000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
9506400000	- Tennis, badminton or similar rackets, whether or not strung:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
9506510000	- - Lawn-tennis rackets, whether or not strung	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
9506590000	- Balls, other than golf balls and table tennis balls:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
9506610000	- - Lawn-tennis balls	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
9506620000	- - Inflatable	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
9506690000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
9506700000	- Other:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
9506910000	- - Articles and equipment for general physical exercise, gymnastics or athletics	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
9506990000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
9507100000	- Fishing rods	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9507200000	- Fish-hooks, whether or not snelled	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9507300000	- Fishing reels	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9507900000	- Other	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9508100000	- Travelling circuses and travelling menageries	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
9508900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
9601100000	- Worked ivory and articles of ivory	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
9601900000	- Other	20%	D	Excl.										
9602000000	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin	20%	D	Excl.										
9603100000	- Toothbrushes, shaving brushes, hairbrushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:	20%	D	Excl.										
9603210000	- - Toothbrushes, including dental-plate brushes	20%	D	Excl.										
9603290000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
9603309000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
9603301000	- - Artists' brushes and writing brushes	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
9603400000	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	20%	D	Excl.										
9603500000	- Other brushes constituting parts of machines, appliances or vehicles	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
9603900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
9604000000	Hand sieves and hand riddles	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
9605000000	Travel sets for personal toilet, sewing or shoe or clothes cleaning	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
9606100000	- Buttons:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
9606210000	- - Of plastics, not covered with textile material	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
9606220000	- - Of base metal, not covered with textile material	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%
9606290000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	0%

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
9606300000	- Button moulds and other parts of buttons; button blanks	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9607110000	- - Fitted with chain scoops of base metal	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9607190000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9607200000	- Parts	10%	C	10%	10%	10%	10%	10%	10%	5%	5%	5%	0%	
9608100000	- Ballpoint pens	20%	D	Excl.										
9608200000	- Felt-tipped and other porous-tipped pens and markers	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9608300000	- Fountain pens, stylograph pens and other pens	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9608400000	- Propelling or sliding pencils	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9608500000	- Sets of articles from two or more of the foregoing subheadings	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9608600000	- Other:	20%	D	Excl.										
9608910000	- - Pen nibs and nib points	10%	D	Excl.										
9608999000	- - - Other	20%	A	20%	20%	10%	10%	5%	5%	0%	0%	0%	0%	0%
9608991000	- - - Ball points	5%	A	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9609100000	- Pencils and crayons, with leads encased in a rigid sheath	20%	D	Excl.										
9609200000	- Pencil leads, black or coloured	20%	D	Excl.										
9609900000	- Other	20%	D	Excl.										
9610000000	Slates and boards, with writing or drawing surfaces, whether or not framed	20%	D	Excl.										
9611000000	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9612100000	- Ribbons	20%	D	Excl.										
9612200000	- Ink-pads	20%	D	Excl.										
9613100000	- Pocket lighters, gas fuelled, non-refillable	20%	D	Excl.										
9613200000	- Pocket lighters, gas fuelled, refillable	20%	D	Excl.										
9613800000	- Other lighters	20%	D	Excl.										
9613900000	- Parts	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9614000000	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9615110000	- - Of hard rubber or plastics	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9615190000	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9615900000	- Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9616100000	- Scent sprays and similar toilet sprays, and mounts and heads therefor	20%	D	Excl.										
9616200000	- Powder-puffs and pads for the application of cosmetics or toilet preparations	20%	D	Excl.										
9617000000	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners	20%	D	Excl.										
9618000000	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9619001000	- Napkins and napkin liners for babies and similar articles:	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9619002100	- - Napkin and napkin liners for babies	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9619002200	- - Incontinence pads for adult use	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9619002900	- - Other	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9620000000	Monopods, bipods, tripods and similar articles	20%	D	Excl.										
9701100000	- Paintings, drawings and pastels	20%	C	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%	
9701900000	- Other	20%	D	Excl.										

HS2017	Description	CET rate	Category	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
9702000000	Original engravings, prints and lithographs	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
9703000000	Original sculptures and statuary, in any material	20%	D	Excl.										
9704000000	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
9705000000	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%
9706000000	Antiques of an age exceeding 100 years	20%	C	20%	20%	20%	20%	20%	20%	20%	10%	10%	5%	0%

## **ANNEX C**

### **CUSTOMS DUTIES ON PRODUCTS ORIGINATING IN GHANA**

1. Without prejudice to paragraph 2, customs duties of the UK (hereinafter referred to as “UK customs duties”) shall be entirely eliminated on all products of Chapters 1 to 97 of the Harmonized System, except those of Chapter 93 thereof, originating in Ghana upon the entry into force of this Agreement. For products of Chapter 93 the UK shall continue to impose the applied MFN duties.
2. (a) For the purpose of the application of the provisions of Article 25 of this Agreement, disruption in the markets of products of tariff heading 1701 may be deemed to arise in situations where the UK market price of white sugar falls during two consecutive months below 80 % of the UK market price for white sugar prevailing during the previous marketing year.  
(b) Subparagraph (a) shall not apply for a period of five (5) years from the date of entry into force of this Agreement.  
(c) The Parties agree to review subparagraph (a), with a view to reaching agreement within five (5) years of the date of entry into force of this Agreement on a percentage of the UK price for white sugar prevailing during the previous marketing year which if the UK price of white sugar falls below during two consecutive months, may be deemed a disturbance in the market of products of tariff heading 1701.

## **ANNEX D**

### **APPENDICES TO CHAPTER 3 OF PART II OF THIS AGREEMENT CONCERNING TECHNICAL BARRIERS TO TRADE, AND SANITARY AND PHYTOSANITARY MEASURES**

#### **Appendix I**

#### **PRIORITY PRODUCTS FOR EXPORT FROM GHANA TO THE UK**

These products will be identified by Ghana and notified to the TPA Committee not later than three (3) months from the date of entry into force of this Agreement. The TPA Committee will adopt the list of products.

## Appendix II

### COMPETENT AUTHORITIES

#### Competent authorities of the UK

The UK shall notify Ghana of its competent authorities upon the entry into force of this Agreement.

#### Competent authorities of Ghana

These authorities will be designated by Ghana and notified to the TPA Committee not later than three (3) months from the date of entry into force of this Agreement. The TPA Committee will adopt an amended appendix.

**PROTOCOL No. 2**  
**ON MUTUAL ADMINISTRATIVE ASSISTANCE**  
**IN CUSTOMS MATTERS**

**ARTICLE 1**

**Definitions**

For the purposes of this Protocol:

- (a) “customs legislation” means any legal or regulatory provisions applicable in the territories of Ghana or the UK governing the import, export and transit of goods and their placing under any other customs regime or procedure, including measures of prohibition, restriction and control;
- (b) “applicant authority” means a competent administrative authority which has been designated by Ghana or the UK for this purpose and which makes a request for assistance on the basis of this Protocol;
- (c) “requested authority” means a competent administrative authority which has been designated by Ghana or the UK for this purpose and which receives a request for assistance on the basis of this Protocol;
- (d) “personal data” means all information relating to an identified or identifiable individual;
- (e) “operation in breach of customs legislation” means any violation or attempted violation of customs legislation.

**ARTICLE 2**

**Scope**

- 1. The Parties shall assist each other, in the areas within their competence, in the manner and under the conditions laid down in this Protocol, to ensure the correct application of the customs legislation, in particular by preventing, investigating and combating operations in breach of that legislation.
- 2. Assistance in customs matters, as provided for in this Protocol, shall apply to any administrative authority of the Parties which is competent for the application of this Protocol. It shall not prejudice the rules governing mutual assistance in criminal matters. Nor shall it cover information obtained under powers exercised at the request of a judicial authority, except where communication of such information is authorised by that authority.
- 3. Assistance to recover duties, taxes or fines is not covered by this Protocol.

## ARTICLE 3

### **Assistance on request**

1. At the request of the applicant authority, the requested authority shall provide it with all relevant information which may enable it to ensure that customs legislation is correctly applied, including information regarding activities noted or planned which are or could be operations in breach of customs legislation.
2. At the request of the applicant authority, the requested authority shall inform it:
  - (a) whether goods exported from the territory of one of the Parties have been properly imported into the territory of the other Party, specifying, where appropriate, the customs procedure applied to the goods;
  - (b) whether goods imported into the territory of the Party have been properly exported from the territory of the other Party, specifying, where appropriate, the customs procedure applied to the goods.
3. At the request of the applicant authority, the requested authority shall, within the framework of its legal or regulatory provisions, take the necessary steps to ensure special surveillance of:
  - (a) natural or legal persons in respect of whom there are reasonable grounds for believing that they are or have been involved in operations in breach of customs legislation;
  - (b) places where stocks of goods have been or may be assembled in such a way that there are reasonable grounds for believing that these goods are intended to be used in operations in breach of customs legislation;
  - (c) goods that are or may be transported in such a way that there are reasonable grounds for believing that they are intended to be used in operations in breach of customs legislation; and
  - (d) means of transport that are or may be used in such a way that there are reasonable grounds for believing that they are intended to be used in operations in breach of customs legislation.

## ARTICLE 4

### **Spontaneous assistance**

The Parties shall assist each other, at their own initiative and in accordance with their legal or regulatory provisions, if they consider that to be necessary for the correct application of customs legislation, particularly by providing information obtained pertaining to:

- activities which are or appear to be operations in breach of customs legislation and which may be of interest to the other Party,
- new means or methods employed in carrying out operations in breach of customs legislation,

- goods known to be subject to operations in breach of customs legislation,
- natural or legal persons in respect of whom there are reasonable grounds for believing that they are or have been involved in operations in breach of customs legislation, and
- means of transport in respect of which there are reasonable grounds for believing that they have been, are, or may be used in operations in breach of customs legislation.

## ARTICLE 5

### **Delivery and notification**

1. At the request of the applicant authority, the requested authority shall, in accordance with legal or regulatory provisions applicable to the latter, take all necessary measures in order:
  - to deliver any documents, or
  - to notify any decisions,

emanating from the applicant authority and falling within the scope of this Protocol, to an addressee residing or established in the territory of the requested authority.

2. Requests for delivery of documents or notification of decisions shall be made in writing in an official language of the requested authority or in a language acceptable to that authority.

## ARTICLE 6

### **Form and substance of requests for assistance**

1. Requests pursuant to this Protocol shall be made in writing. They shall be accompanied by the documents necessary to enable compliance with the request. When required because of the urgency of the situation, oral requests may be accepted, but must be confirmed in writing immediately.
2. Requests pursuant to paragraph 1 shall include the following information:
  - (a) the applicant authority;
  - (b) the measure requested;
  - (c) the object of and the reason for the request;
  - (d) the legal or regulatory provisions and other legal elements involved;
  - (e) indications as exact and comprehensive as possible on the natural or legal persons who are the target of the investigations; and

- (f) a summary of the relevant facts and of the enquiries already carried out.
- 3. Requests shall be submitted in an official language of the requested authority or in a language acceptable to that authority. This requirement shall not apply to any documents that accompany the request under paragraph 1.
- 4. If a request does not meet the formal requirements set out above, its correction or completion may be requested; in the meantime precautionary measures may be ordered.

## ARTICLE 7

### **Execution of requests**

- 1. In order to comply with a request for assistance, the requested authority shall proceed, within the limits of its competence and available resources, as though it were acting on its own account or at the request of other authorities of that same Party, by supplying information already possessed, by carrying out appropriate enquiries or by arranging for them to be carried out. This provision shall also apply to any other authority to which the request has been addressed by the requested authority when the latter cannot act on its own.
- 2. Requests for assistance shall be executed in accordance with the legal or regulatory provisions of the requested Party.
- 3. Duly authorised officials of a Party may, with the agreement of the other Party involved and subject to the conditions laid down by the latter, be present to obtain in the offices of the requested authority or any other concerned authority in accordance with paragraph 1, information relating to activities that are or may be operations in breach of customs legislation which the applicant authority needs for the purposes of this Protocol.
- 4. Duly authorised officials of a Party involved may, with the agreement of the other Party involved and subject to the conditions laid down by the latter, be present at enquiries carried out in the latter's territory.

## ARTICLE 8

### **Form in which information is to be communicated**

- 1. The requested authority shall communicate results of enquiries to the applicant authority in writing together with relevant documents, certified copies or other items.
- 2. This information may be in computerised form.
- 3. Original documents shall be transmitted only upon request in cases where certified copies would be insufficient. These originals shall be returned at the earliest opportunity.

## ARTICLE 9

### **Exceptions to the obligation to provide assistance**

1. Assistance may be refused or may be subject to the satisfaction of certain conditions or requirements, in cases where one Party is of the opinion that assistance under this Protocol would:
  - (a) be likely to prejudice the sovereignty of a Party which has been requested to provide assistance under this Protocol; or
  - (b) be likely to prejudice public policy, security or other essential interests, in particular in the cases referred to under Article 10(2) of this Protocol; or
  - (c) violate an industrial, commercial or professional secret.
2. Assistance may be postponed by the requested authority on the ground that it will interfere with an ongoing investigation, prosecution or proceeding. In such a case, the requested authority shall consult with the applicant authority to determine if assistance can be given subject to such terms or conditions as the requested authority may require.
3. Where the applicant authority seeks assistance which it would itself be unable to provide if so requested, it shall draw attention to that fact in its request. It shall then be for the requested authority to decide how to respond to such a request.
4. For the cases referred to in paragraphs 1 and 2, the decision of the requested authority and the reasons thereof must be communicated to the applicant authority without delay.

## ARTICLE 10

### **Information exchange and confidentiality**

1. Any information communicated in whatsoever form pursuant to this Protocol shall be of a confidential or restricted nature, depending on the rules applicable in each of the Parties. It shall be covered by the obligation of official secrecy and shall enjoy the protection extended to similar information under the relevant laws of the Party that received it.
2. Personal data may be exchanged only where the Party which may receive them undertakes to protect such data in at least an equivalent way to the one applicable to that particular case in the Party that may supply them. To that end, the Parties shall communicate to each other information on their applicable rules.
3. The use, in judicial or administrative proceedings instituted in respect of operations in breach of customs legislation, of information obtained under this Protocol, is considered to be for the purposes of this Protocol. Therefore, the Parties may, in their records of evidence, reports and testimonies and in proceedings and charges brought before the courts, use as evidence information obtained and documents consulted in accordance with the provisions of this Protocol. The competent authority which supplied that information or gave access to those documents shall be notified of such use.

4. Information obtained shall be used solely for the purposes of this Protocol. Where one of the Parties wishes to use such information for other purposes, it shall obtain the prior written consent of the authority which provided the information. Such use shall then be subject to any restrictions laid down by that authority.

## ARTICLE 11

### **Experts and witnesses**

An official of a requested authority may be authorised to appear, within the limitations of the authorisation granted, as an expert or witness in judicial or administrative proceedings regarding the matters covered by this Protocol, and produce such objects, documents or certified copies thereof, as may be needed for the proceedings. The request for appearance must indicate specifically before which judicial or administrative authority the official will have to appear, on what matters and by virtue of what title or qualification the official will be questioned.

## ARTICLE 12

### **Assistance expenses**

The Parties shall waive all claims on each other for the reimbursement of expenses incurred pursuant to this Protocol, except, as appropriate, for expenses to experts and witnesses, and those to interpreters and translators who are not public service employees.

## ARTICLE 13

### **Implementation**

1. The implementation of this Protocol shall be entrusted on the one hand to the customs authorities of Ghana and on the other hand to the customs authorities of the UK as appropriate. They shall decide on all practical measures and arrangements necessary for its application, taking into consideration the rules in force in particular in the field of data protection. They may recommend to the competent bodies amendments which they consider should be made to this Protocol.
2. The Parties shall consult each other and subsequently keep each other informed of the detailed rules of implementation which are adopted in accordance with the provisions of this Protocol.

## ARTICLE 14

### **Other agreements**

1. The provisions of this Protocol shall:
  - not affect the obligations of the Parties under any other international Agreement or Convention,
  - be deemed to be complementary to Agreements on mutual assistance which have been or may be concluded between the UK and Ghana,
2. Notwithstanding the provisions of paragraph 1, the provisions of this Protocol shall take precedence over the provisions of any bilateral Agreement on mutual assistance which has been concluded between the UK and Ghana prior to the date this Agreement is signed in so far as the provisions of the latter are incompatible with those of this Protocol.
3. In respect of questions relating to the applicability of this Protocol, the Parties shall consult each other to resolve the matter in the framework of the TPA Committee set up under Article 73 of this Agreement.

## **ANNEX F**

### **JOINT STATEMENT OF THE PARTIES RELATING TO THE OBJECTIVES AND ESSENTIAL AND FUNDAMENTAL ELEMENTS OF THIS AGREEMENT**

1. Advancing economic development is an essential part of the Parties' ambition to make the global economy work for all. As set out in the UK's Economic Development Strategy 2017, the UK is focused on trade as an engine for poverty reduction and is committed to building the potential for developing countries to trade more with the UK and the rest of the world.
2. The UK has sought to reproduce the effects of trading arrangements that previously applied with the EU, including the EU's Economic Partnership Agreements (EPAs) with ACP States. This will ensure that the UK maintains the greatest amount of certainty, continuity and stability in our trade and investment relationships for its businesses, citizens and trading partners.
3. Ghana seeks to reproduce the effects of its preferential trade market access to the UK market that previously applied under the EU-Ghana Free Trade Agreement, and which ceased to apply between the UK and Ghana on 31 December 2020.
4. The Parties also reaffirm their commitment to support the regional integration processes in West Africa, and in particular to foster regional economic integration as an essential instrument to facilitate West Africa's integration into the world economy. To demonstrate this commitment, the Parties shall adopt all necessary measures to encourage the negotiation and earliest possible conclusion of a free trade agreement between the UK and West Africa.
5. In light of this, the Parties agree that the following principles and procedures shall apply to this Agreement.

#### Objectives and Essential and Fundamental Elements of this Agreement

6. The UK will continue to promote the economic and social development of the ACP States with which it has a trade agreement (the UK's "ACP partners"). This Agreement shall be centred on the objective of reducing and eventually eradicating poverty in a way that is consistent with the objectives of sustainable development.
7. Respect for human rights, democratic principles and the rule of law and full compliance with and national implementation of existing obligations under international disarmament and non-proliferation treaties shall underpin the domestic and international policies of the UK and of Ghana, and constitute the essential elements of this Agreement. Good governance shall also underpin the domestic and international policies of the UK and Ghana and constitutes a fundamental element of this Agreement.

#### Political dialogue

8. The UK and Ghana shall support regular engagement through comprehensive and balanced political dialogue to facilitate their shared agendas.

9. If the UK or Ghana considers the other to be failing to fulfil an obligation stemming from respect for the essential and fundamental elements of this Agreement, they shall attempt to address this as part of their regular dialogue. If issues persist, they shall share information required for examining the situation, and if necessary hold consultations focused on measures to remedy the situation.
10. Those consultations, which shall begin within 30 days of any invitation to hold them, shall continue for a period established by mutual agreement, though lasting no longer than 120 days.
11. If this process does not lead to an acceptable solution for both the UK and Ghana, if consultations are refused, or in exceptional cases of particularly serious and flagrant violation of the essential or fundamental elements above, requiring an immediate reaction, appropriate measures may be taken.
12. Such measures would be taken in accordance with international law, and proportional to the violation, with priority given to those measures which least disrupt the application of this Agreement. Suspension of this Agreement would be a measure of last resort.

#### Development cooperation

13. The Parties place great importance on the successful implementation of this Agreement, and on the continuing trade and development relationship between them. The UK already has a productive relationship with its ACP partners, and looks forward to developing these relationships even further.
14. Any UK development cooperation in support of these agreements shall continue to be guided by the internationally agreed aid effectiveness agenda and assessment of a government's commitment to the UK Partnership Principles, reducing poverty and achieving the Sustainable Development Goals.

## **ANNEX G**

### **LIST OF FEES AND OTHER CHARGES OF GHANA REFERRED TO IN ARTICLE 14(2)**

#### **Destination Inspection Fee**

This is a fee charged by inspection companies for services rendered, and it emanates from the implementation of the WTO Customs Valuation Agreement. It is the Commissioner's Orders number 4 of 2000. Its rate is of 1 % of CIF.

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