

# Updated Package of Tariff Concession on Industrial Products by P. R. China

April 2, 1998

No	Tariff Item Number (1996 Version)	Description of Goods	Base Rate of Year 1992(%)	Updated Tariff Concession by Year 2005(%)	Remark
1	2	3	4	5	6
3851	84123900	Pneumatic power engines & motors nes	25.0	14.0	
3852	84128000	Engines & motors nes	25.0	10.0	
3853	84129010	Parts of reaction engines for aircraft/spacecraft	6.0	2.0	
3854	84129090	Parts of engines/motors of heading 84.12 (excl 8412.1010)	25.0	8.0	
3855	84131100	Pumps for dispersn fuel lubricants used in filling-station/garage	20.0	10.0	
3856	84131900	Pumps fitted' designed to be fitted with a measuring device nes	20.0	10.0	
3857	84132000	Hand pumps nes, o t those of subheading No 8413.11' 8413.19	20.0	10.0	
3858	84133010	Fuel pumps for int comb piston engines of an output >132.39 KW	20.0	10.0	
3859	84133090	Fuel/lubricatg/cooling medium pumps for int comb piston engines, nes	20.0	10.0	
3860	84134000	Concrete pumps	20.0	15.0	
3861	84135000	Reciprocating positive displacement pumps nes	20.0	10.0	
3862	84136010	Electric surmerged pumps	20.0	10.0	
3863	84136090	Other rotary positive displacement pumps, nes	30.0	10.0	
3864	84137000	Centrifugal pumps nes	20.0	10.0	
3865	84138100	Pumps nes	20.0	10.0	
3866	84138200	Liquid elevators	20.0	8.0	
3867	84139100	Parts of pumps for liquids	20.0	6.0	
3868	84139200	Parts of liquid elevators	20.0	6.0	
3869	84141000	Vacuum pumps	20.0	8.0	
3870	84142000	Hand' foot-operated air pumps	20.0	8.0	
3871	84143011	Compressors for refrige freezer, motor power < 0.4kw	60.0	16.0	
3872	84143012	Compressors for refrige' freezer, 0.4kw < motor power < 5 kw	60.0	16.0	
3873	84143013	Compressors for airconditioner, 0.4kw < motor power < 5kw	60.0	16.0	
3874	84143014	Compressors for airconditioner, motor power > 5 kw	60.0	16.0	
3875	84143019	Compressors driven by a motor, nes	20.0	16.0	
3876	84143090	Compressors driven by a non-motor	60.0	9.0	
3877	84144000	Air compressors mounted on a wheeled chassis for towing	20.0	8.0	
3878	84145110	Ceiling/roof fans, with a built-in electric motor of output < 125 W	100.0	20.0	
3879	84145120	Window fans, with a built-in electric motor of output < 125W	100.0	20.0	
3880	84145130	Rapating front louver fans, with built-in electric motor, < 125W	100.0	12.0	
3881	84145191	Table fans, with a built-in electric motor of output < 125W	100.0	10.0	
3882	84145192	Floor fans, with a built-in electric motor of output < 125W	100.0	10.0	
3883	84145193	Wall fans, with a built-in electric motor of output < 125W	100.0	10.0	
3884	84145199	Fans nes, with a built-in electric motor of output < 125W	100.0	10.0	
3885	84145910	Other ceiling/roof fans, nes	20.0	8.0	
3886	84145920	Other window fans, nes	20.0	8.0	
3887	84145930	Centrifugal ventilators	20.0	10.0	
3888	84145990	Other fans, nes	20.0	10.0	
3889	84146000	Hoods having a maximum horizontal side < 120 cm	100.0	20.0	
3890	84148010	Free-piston generators for gas turbine	40.0	8.0	
3891	84148020	Carbon dioxide compressors	20.0	9.0	
3892	84148090	Air or gas compressors hoods, nes	20.0	9.0	
3893	84149010	Parts of compressors of subheadng Nos. 84143011-84143014, 84143090	60.0	10.0	
3894	84149020	Parts of machines of subheading Nos. 84145110-84145190, 84146000	100.0	12.0	
3895	84149090	Parts of of machines of other subheadings of 84.14, nes	20.0	7.0	
3896	84151000	Air conditioning machines window' wall types, self-contained	100.0	25.0	
3897	84152000	Air conditioning machines used for persons in motor vehicles	85.0	30.0	
3898	84158110	Air-conditioner nes, with refr < 4000 Kcal/h & cool/heat cycle rev valve	100.0	25.0	
3899	84158120	Air-conditioner nes, with refr > 4000 Kcal/h & cool/heat cycle rev valve	70.0	30.0	
3900	84158210	Air-conditioner nes, with refrigerating unit, < 4000 Kcal/h	100.0	25.0	
3901	84158220	Air-conditioner nes, with refrigerating unit, > 4000 Kcal/h	70.0	30.0	
3902	84158300	Air conditioner, not incorporating refrigerating unit	70.0	18.0	
3903	84159010	Parts of air conditnrs of subheadngs 8415.1000, 8415.8110, 8415.8210	100.0	10.0	
3904	84159090	Parts of air conditioners of other subheadings of 84.15	70.0	15.0	
3905	84161000	Furnace burners for liquid fuel	25.0	10.0	

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3906	84162000	Furnace burners nes, including combination burners	25.0	10.5	
3907	84163000	Mechanical stokers	25.0	8.4	
3908	84169000	Parts of appliances of heading No. 84.16	25.0	6.0	
3909	84171000	Furnaces/ovens n-elec for heat-treat of ores, pyrites, metals	25.0	10.0	
3910	84172000	Bakery ovens, including biscuit ovens, non-electric	25.0	10.0	
3911	84178010	Coke furnace	25.0	10.0	
3912	84178020	Incinerators for radioactive waste	25.0	5.0	
3913	84178090	Industrial lab furnaces ovens, non-electric, nes	25.0	10.0	
3914	84179010	Parts of rotary kiln for sponge iron	25.0	7.0	
3915	84179020	Parts of coke furnace	25.0	7.0	
3916	84179090	Parts of other appliances of heading No. 84.17	25.0	7.0	
3917	84181010	Combined refri-freezers, with separate external doors, > 500 l	80.0	16.0	
3918	84181090	Combined refri-freezers, with separate external doors, ≤ 500 l	100.0	25.0	
3919	84182100	Refrigerators, household type, compression-type	100.0	25.0	
3920	84182200	Refrigerators, household type, absorption-type, electrical	100.0	30.0	
3921	84182900	Refrigerators, household type, nes	100.0	30.0	
3922	84183010	Freezers of chest type, capacity < 800 l, T < -40°C	40.0	9.0	
3923	84183021	Freezers of chest type, 50 l < capacity < 800 L, T > -40°C	80.0	23.0	
3924	84183029	Freezers of chest type, capacity < 500L, T > -40°C	100.0	30.0	
3925	84184010	Freezers of upright type, capacity < 900L, T < -40°C	40.0	9.0	
3926	84184021	Freezers of upright type, 500 L < capacity < 900L, T > -40°C	80.0	23.0	
3927	84184029	Freezers of upright type, capacity < 500L, T > -40°C	100.0	30.0	
3928	84185000	Other refrigerating' freezing chests, cabinets, display counters, etc	80.0	16.0	
3929	84186110	Refrigerating unit of compres type, heat-exch condenser, heat pumps	70.0	25.0	
3930	84186190	Other refrigerating equip of compres type, heat-exch condenser, nes	100.0	25.0	
3931	84186910	Refrigerating unit and heat pumps, nes	70.0	25.0	
3932	84186990	Other refrigerating' freezing equipment, nes	100.0	25.0	
3933	84189100	Furniture designed to receive refrigerating' freezing equipment	100.0	20.0	
3934	84189910	Parts of refrigerating units and heat pumps	70.0	12.0	
3935	84189991	Parts of freezing equipment of T < -40°C	40.0	9.5	
3936	84189992	Parts of refrigerating' freezing equip of T > -40°C, capacity > 500 l	80.0	17.0	
3937	84189999	Parts of other refrigerating' freezing equipment, nes	100.0	17.0	
3938	84191100	Instantaneous gas water heaters	80.0	35.0	
3939	84191900	Instantaneous' storage water heaters, non-electric, nes	80.0	35.0	
3940	84192000	Medical, surgical' laboratory sterilizers	20.0	6.0	
3941	84193100	Dryers for agricultural products	20.0	8.0	
3942	84193200	Dryers for wood, paper pulp, paper' paperboard	20.0	9.0	
3943	84193900	Non-domestic, non-electric dryers nes	20.0	9.0	
3944	84194000	Distilling' rectifying plant	20.0	10.0	
3945	84195000	Heat exchange units, non-domestic, non-electric	20.0	12.0	
3946	84196010	Oxygen-making machines	20.0	13.0	
3947	84196090	Machinery for liquefying air' other gases, nes	20.0	13.0	
3948	84198100	Machinery for makng hot drinks/cooking or heating food, non domestic	20.0	10.0	
3949	84198900	Machinery, plant' lab equip for treat of mat. by a chg of temp nes	20.0	12.0	
3950	84199010	Parts of water heaters	80.0	12.0	
3951	84199090	Parts of other machinery, plant & equip of heading 84.19	20.0	5.0	
3952	84201000	Calendering' rolling machines, excl for metals' glass	20.0	8.4	
3953	84209100	Cylinders for calendering' rolling mach, excl for metals' glass	20.0	8.4	
3954	84209900	Parts of calendering' rolling mach nes, excl for metals' glass	20.0	8.0	
3955	84211100	Cream separators	20.0	8.4	
3956	84211210	Clothes-dryers, centrifugal, capacity < 10kg	50.0	17.5	
3957	84211290	Clothes-dryers, centrifugal, capacity > 10kg	20.0	8.0	
3958	84211900	Other centrifuges, nes	20.0	10.0	
3959	84212110	Filtering' purifying machines for water, household type	80.0	25.0	
3960	84212190	Filtering' purifying machines for water, non-household type	30.0	12.0	

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3961	84212200	Filtering' purifying machines for beverages, excl water	30.0	12.0	
3962	84212300	Oil' petrol-filters for internal combustion engines	30.0	12.0	
3963	84212910	Press filters	30.0	12.0	
3964	84212990	Filtering' purifying machinery & apparatus for liquids nes	30.0	12.0	
3965	84213100	Intake air filters for internal combustion engines	30.0	10.0	
3966	84213910	Filtering' purifying machines for gases nes, household type	80.0	25.0	
3967	84213990	Filtering' purifying machines for gases nes, non-household type	30.0	12.0	
3968	84219110	Parts of centrifugal clothes-dryers of capacity <10kg	50.0	12.0	
3969	84219190	Parts of other centrifuges, nes	20.0	5.0	
3970	84219910	Parts for filtering' purifying machines of household type	80.0	16.0	
3971	84219990	Parts for filtering' purifying machines of non-household type	30.0	8.0	
3972	84221100	Dish washing machines of the HH type	70.0	24.0	
3973	84221900	Dish washing machines nes	70.0	14.0	
3974	84222000	Machinery for cleaning' drying bottles' containers nes	25.0	10.0	
3975	84223010	Bottling or canning machinery for beverage or liquid food	35.0	12.0	
3976	84223020	Machinery for packing cement	35.0	12.0	
3977	84223090	Mach to fill'close seal bottle'can'box'/. nes;beverage aerating machn	25.0	10.0	
3978	84224000	Packing' wrapping machinery nes	25.0	10.0	
3979	84229010	Parts of dish washing machines	70.0	10.5	
3980	84229020	Parts of bottling or canning machines for beverage/liquid food	35.0	8.5	
3981	84229090	Parts of other machines of heading 84.22, nes	25.0	8.5	
3982	84231000	Personal weighing machines, including baby scales; household scales	60.0	10.5	
3983	84232000	Scales for continuous weighing of goods on conveyors	60.0	10.0	
3984	84233000	Constant weight scales, incl hopper scales	60.0	10.5	
3985	84238100	Weighing machinery having max weighing cap. <30kg nes	60.0	10.5	
3986	84238200	Weighing machinery having max weighing 30kg<cap<5000kg nes	60.0	10.5	
3987	84238900	Weighing machinery, nes	60.0	10.5	
3988	84239000	Weighing machine weights of all kinds; parts of weighing mach	60.0	10.0	
3989	84241000	Fire extinguishers, whether' not charged	50.0	8.4	
3990	84242000	Spray guns & similar appliances	30.0	8.4	
3991	84243000	Steam' sand blasting machines & similar jet projecting machines	30.0	8.4	
3992	84248100	Mech appl for proj'disp' spraying liqds' powders for agr' horticut	20.0	8.0	
3993	84248910	Othr liquid powder projec'spray machines, nes, household type	60.0	8.4	
3994	84248990	Othr liquid powder projec'spray machines, nes, non-household type	20.0	8.4	
3995	84249010	Parts of fire extinguishers	50.0	8.0	
3996	84249020	Parts of liquid powder projec'spray machines of household type	60.0	8.4	
3997	84249090	Parts of other apparatus of heading 84.24	20.0	5.0	
3998	84251100	Pulley tackle/hoists, electric, not for raising vehicles	20.0	10.0	
3999	84251900	Pulley tackle and hoists, nes, not for raising vehicles	20.0	5.0	
4000	84252000	Pit-head winding gear winches for use underground	20.0	10.0	
4001	84253100	Winches' capstans nes powered by electric motor	20.0	8.0	
4002	84253900	Winches' capstans nes	20.0	8.0	
4003	84254100	Built-in jacking systems of a type used in garage	20.0	5.0	
4004	84254210	Hydraulic jacks used for raising vehicles	20.0	5.0	
4005	84254290	Hydraulic hoists used for raising vehicles	20.0	5.0	
4006	84254910	Other jacks, nes	20.0	5.0	
4007	84254990	Other hoists, nes	20.0	10.0	
4008	84261110	Ships' derricks	20.0	10.0	
4009	84261190	Overhead travelling cranes on fixed support, nes	20.0	12.0	
4010	84261200	Mobile lifting frames on tyres & straddle carriers	20.0	10.0	
4011	84261900	Transporter' bridge cranes	20.0	10.0	
4012	84262000	Tower cranes	20.0	10.0	
4013	84263000	Portal' pedestal jib cranes	20.0	10.0	
4014	84264110	Self-propelled cranes on tyres	20.0	10.0	
4015	84264190	Other self-propelled machinery with a crane on tyres, nes	20.0	10.0	

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1	2	3	4	5	6
4016	84264910	Caterpillar cranes	20.0	13.0	
4017	84264990	Cranes work trucks fitted with a crane, self-propelled, nes	20.0	13.0	
4018	84269100	Cranes designed for mounting on road vehicles	20.0	10.0	
4019	84269900	Cranes' derricks nes	20.0	10.0	
4020	84271000	Self-propelled works trucks powered by an electric motor	20.0	14.0	
4021	84272010	Fork-lift trucks for containers	20.0	15.0	
4022	84272090	Self-propelled works trucks nes	20.0	15.0	
4023	84279000	Trucks fitted with lifting' handling equipment, non-powered	20.0	15.0	
4024	84281010	Lifts and skip hoists for the transport of persons	20.0	12.0	
4025	84281090	Other lifts and skip hoists	20.0	10.0	
4026	84282000	Pneumatic elevators & conveyors	20.0	8.0	
4027	84283100	Continuous-action elevators conveyors for goods, underground use	20.0	8.0	
4028	84283200	Continuous-action elevators conveyors for goods nes, bucket type	20.0	10.0	
4029	84283300	Continuous-action elevators conveyors for goods nes, belt type	20.0	8.0	
4030	84283900	Continuous-action elevators conveyors for goods, nes	20.0	8.0	
4031	84284000	Escalators & moving walkways	20.0	10.0	
4032	84285000	Wagon handling equipment	20.0	10.0	
4033	84286000	Teleferics, chair-lifts, ski-draglines; traction mechanisms f funiculars	20.0	8.0	
4034	84289000	Lifting, handling, loading' unloading machinery nes	20.0	8.0	
4035	84291110	Bulldozers/angledozers, tracked, with engine output > 235.36 kw	12.0	11.0	
4036	84291190	Bulldozers/angledozers, tracked, with engine output < 235.36 kw	20.0	11.0	
4037	84291910	Bulldozers/angledozers, non-tracked, with engine output > 235.36 kw	12.0	11.0	
4038	84291990	Bulldozers/angledozers, non-tracked, with engine output < 235.36 kw	20.0	11.0	
4039	84292010	Graders/levellers, self-propelled, with engine output > 235.36 kw	12.0	10.0	
4040	84292090	Graders/levellers, self-propelled, with engine output < 235.36 kw	20.0	12.0	
4041	84293010	Scrapers, self-propelled, bucket capacity > 10 m <sup>3</sup>	12.0	6.0	
4042	84293090	Scrapers, self-propelled, bucket capacity < 10 m <sup>3</sup>	20.0	10.0	
4043	84294011	Vibratory road rollers, self-propelled, dead weight > 18 t	15.0	11.0	
4044	84294019	Other road rollers, self-propelled	30.0	12.0	
4045	84294090	Tamping machines road rollers, self-propelled, nes	20.0	10.0	
4046	84295100	Front end shovel loaders	20.0	10.0	
4047	84295200	Shovels & excavators with a 360 revolving superstructure	20.0	13.0	
4048	84295900	Self-propelled excavating machinery nes	20.0	12.0	
4049	84301000	Pile-drivers & pile-extractors	20.0	10.0	
4050	84302000	Snow-ploughs & snow-blowers, not self-propelled	20.0	10.0	
4051	84303100	Coal' rock cutters, self-propelled	20.0	10.0	
4052	84303900	Coal' rock cutters, not self-propelled	20.0	10.0	
4053	84304111	Oil gas boring machinery, self-propelled, drilling depth > 6000m	6.0	5.0	
4054	84304119	Oil gas boring machinery, self-propelled, drilling depth < 6000m	12.0	5.0	
4055	84304121	Other boring machinery, nes, self-propelled, drill depth > 6000m	6.0	5.0	
4056	84304122	Boring machinery, self-propelled, drill depth < 6000m, crawler type	12.0	6.0	
4057	84304129	Other boring machinery, self-propelled, drill depth < 6000m, nes	12.0	5.0	
4058	84304190	Sinking machinery, self-propelled	20.0	8.0	
4059	84304900	Boring' sinking machinery nes, not self-propelled	20.0	8.0	
4060	84305010	Other oil production equipment nes, self-propelled	12.0	5.0	
4061	84305020	Mining shovels, self-propelled	20.0	12.0	
4062	84305090	Mov/excavat/extractng..machinery, self-propelled, nes	20.0	10.0	
4063	84306100	Tamping' compacting machinery, not self-propelled	20.0	10.0	
4064	84306200	Scrapers, not self-propelled	20.0	10.0	
4065	84306900	Oth mov/excavat/extractng..machinery nes, not self-propelled	20.0	10.0	
4066	84311000	Parts of machinery of heading No 84.25	20.0	5.0	
4067	84312000	Parts of fork-lift & oth works trucks fitted with lifting equip	20.0	6.0	
4068	84313100	Parts of lifts, skip hoist' escalators	20.0	5.0	
4069	84313900	Parts of lifting, handling, loading' unloading machinery nes	20.0	5.0	
4070	84314100	Buckets, shovels, grabs & grips of excavating machinery	12.0	6.0	

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4071	84314200	Bulldozer & angledozer blades	12.0	6.0	
4072	84314310	Parts of oil gas boring machinery	6.0	5.0	
4073	84314320	Parts of other boring machinery	6.0	5.0	
4074	84314390	Parts of sinking machinery	12.0	5.0	
4075	84314910	Parts of self-propelled mining shovel	12.0	5.0	
4076	84314990	Parts nes of machinery of headings Nos. 84.25 to 84.30	12.0	5.0	
4077	84321000	Ploughs	20.0	7.0	
4078	84322100	Disc harrows	20.0	7.0	
4079	84322900	Scarifiers, cultivators, weeders & hoes	20.0	7.0	
4080	84323000	Seeders, planters & transplanters	20.0	7.0	
4081	84324000	Manure spreaders & fertiliser distributors	20.0	7.0	
4082	84328010	Lawn or sports-ground rollers	30.0	11.0	
4083	84328090	Oth soil preparation' cultivation machinery, nes	20.0	7.0	
4084	84329000	Parts for rollers & oth soil preparation' cultivation machinery	12.0	5.0	
4085	84331100	Mowers, powered, lawn, with horizontal cutting device	20.0	10.0	
4086	84331900	Mowers, powered, lawn, nes	20.0	9.0	
4087	84332000	Mowers for hay etc incl cutter bars for tractor mounting	20.0	7.0	
4088	84333000	Hay tedders & rakes & oth haymaking machinery	20.0	7.0	
4089	84334000	Straw' fodder balers, including pick-up balers	20.0	7.0	
4090	84335100	Combine harvester-threshers	12.0	12.0	
4091	84335200	Threshing machinery nes	20.0	10.0	
4092	84335300	Root' tuber harvesting machines	20.0	9.0	
4093	84335900	Harvesting machinery nes	20.0	10.0	
4094	84336000	Mach for cleaning, sorting' grading eggs, fruit' oth produce	20.0	9.0	
4095	84339010	Parts of combine harvester-threshers	6.0	5.0	
4096	84339090	Parts of other machines of heading 84.33	12.0	5.0	
4097	84341000	Milking machines	15.0	10.0	
4098	84342000	Dairy machinery	20.0	10.0	
4099	84349000	Parts of milking machines & dairy machinery	12.0	5.0	
4100	84351000	Presses/crushers sim machinery for making wine,cider,frt juices etc	20.0	10.0	
4101	84359000	Parts of machinery of subheading No. 8435.1000	20.0	6.0	
4102	84361000	Machinery for preparing animal feeding stuffs	20.0	10.0	
4103	84362100	Poultry incubators & brooders	20.0	10.0	
4104	84362900	Poultry-keeping machinery, nes	20.0	10.0	
4105	84368000	Agri/hortic forestry bee-keep mach nes inc germination plant	20.0	10.0	
4106	84369100	Parts of poultry-keep machinery	12.0	6.0	
4107	84369900	Parts of agr hort frstry bee-keep mach nes inc pts of gmntr plt	12.0	6.0	
4108	84371000	Mach for clean sort' grad seed, grain dried leguminous nes	20.0	10.0	
4109	84378000	Mach for mill work of crls dried leguminous nes veg exc farm-tyt	20.0	10.0	
4110	84379000	Pts of cln sort mach etc for sd grn, mill wrk of crls exc f-type	20.0	6.0	
4111	84381000	Bakery mach & machy for the mfg of macaroni, spaghetti' sim prods	20.0	13.5	
4112	84382000	Machy for the mfr of confectionary, cocoa' chocolate	20.0	8.0	
4113	84383000	Machinery for sugar manufacture	20.0	10.0	
4114	84384000	Brewery machinery	20.0	10.0	
4115	84385000	Machinery for the preparation of meat' poultry	20.0	10.0	
4116	84386000	Machinery for the preparation of fruits, nuts' vegetables	20.0	10.0	
4117	84388000	Mach for ind prep mfr of fd drk exc for extrae/prep veg fats/oils	20.0	8.5	
4118	84389000	Parts of machinery of heading No. 84.38	20.0	8.0	
4119	84391000	Machinery for making pulp of fibrous cellulosic material	20.0	8.4	
4120	84392000	Machinery for making paper' paperboard	20.0	8.4	
4121	84393000	Machinery for finishing paper' paperboard	20.0	8.4	
4122	84399100	Parts of mach for making pulp of fibrous cellulosic material	20.0	6.0	
4123	84399900	Parts of mach for making' finishing paper' paperboard mach	20.0	6.0	
4124	84401000	Book-binding machinery, including book-sewing machines	25.0	12.0	
4125	84409000	Parts of book-binding machinery incl book-sewing machines	25.0	8.0	

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			of Year 1992(%)	Concession by Year 2005(%)	
1	2	3	4	5	6
4126	84411000	Cutting machines for paper pulp, paper' paperboard of all kinds	40.0	12.0	
4127	84412000	Machines for making bags, sacks' envelopes of paper' paperboard	20.0	12.0	
4128	84413010	Machines for making tins of paper-plastic-aluminium combination	20.0	13.5	
4129	84413090	Mach f make boxes sim cent,of paper pboard o/t by moulding, nes	20.0	13.5	
4130	84414000	Machines for moulding articles in paper pulp, paper' paperboard	20.0	12.0	
4131	84418010	Machines for making soft packings of paper-plastic-aluminum combinatn	20.0	12.0	
4132	84418090	Machinery for making up paper pulp, paper' paperboard nes	20.0	12.0	
4133	84419010	Parts of paper cutting machines	40.0	8.0	
4134	84419090	Parts of other machines for making paper pulp, paper' paperboard	20.0	8.4	
4135	84421000	Phototype-setting & composing machines	25.0	9.0	
4136	84422000	Mach app & equip for type-set' comp by oth pres w/o founding device	25.0	9.0	
4137	84423000	Mach app & equip for preparing' making printing blocks etc nes	25.0	9.0	
4138	84424000	Pts of mach/app & equip for type-set' type-fnd for prep' mak blk nes	15.0	7.0	
4139	84425000	Print type,blocks,plates,cylinders & oth print components; blks etc	25.0	7.0	
4140	84431100	Reel fed offset printing machinery	25.0	20.0	
4141	84431200	Sheet fed, office type (sh: size < 22x36 cm) offset print mach	25.0	12.0	
4142	84431900	Offset printing machinery nes	25.0	20.0	
4143	84432100	Reel fed letterpress printing mach exc flexographic printing	25.0	12.0	
4144	84432900	Letterpress printing machinery nes exc flexographic printing	25.0	12.0	
4145	84433000	Flexographic printing machinery	25.0	10.0	
4146	84434000	Gravure printing machinery	25.0	18.0	
4147	84435100	Ink-jet printing machines	20.0	8.4	
4148	84435900	Printing machinery nes	25.0	15.0	
4149	84436000	Machines for uses ancillary to printing	25.0	12.0	
4150	84439000	Pts of printing machy & mach for uses ancillary to printing	15.0	6.0	
4151	84440000	Mach for extruding,drawing, text' cutting m-m textile mat.	20.0	10.0	
4152	84451100	Textile carding machines	20.0	10.0	
4153	84451200	Textile combing machines	20.0	10.0	
4154	84451300	Textile drawing' roving machines	20.0	10.0	
4155	84451900	Textile preparing machines nes	20.0	10.0	
4156	84452010	Cotton spinning frames	30.0	10.5	
4157	84452020	Rotor spinning frames	20.0	10.0	
4158	84452090	Other textile spinning machines, nes	20.0	10.0	
4159	84453000	Textile doubling' twisting machines	20.0	10.0	
4160	84454000	Textile winding (including weft-winding)' reeling machines	20.0	10.0	
4161	84459000	Machinery for producing' preparing textile yarn nes	20.0	10.0	
4162	84461000	Machines for weaving fabrics of a width < 30 cm	20.0	8.0	
4163	84462110	Power looms for weaving carpets/rugs of width> 30cm,shuttle type	25.0	12.0	
4164	84462190	Power looms for weaving fabrics of width> 30 cm, nes,shuttle type	20.0	10.0	
4165	84462900	Machines for weaving fabrics of a width > 30 cm shuttle type nes	20.0	10.0	
4166	84463010	Air/water jet looms for weaving fabrics of width> 30 cm, shuttless	20.0	8.0	
4167	84463020	Rapier looms for weaving fabrics of a width> 30cm, shuttless	20.0	8.0	
4168	84463090	Machines for weaving fabrics of a width> 30cm, shuttleless nes	20.0	8.0	
4169	84471100	Circular knitting machines with cylinder diameter< 165 mm	20.0	8.0	
4170	84471200	Circular knitting machines with cylinder diameter> 165 mm	20.0	8.0	
4171	84472010	Warp knitting machines	20.0	8.0	
4172	84472020	Other flat knitting machines	20.0	8.0	
4173	84472030	Stitch-bonding machines	20.0	8.0	
4174	84479011	Tufting machines for making carpets or rugs	25.0	7.0	
4175	84479019	Other tufting machines	20.0	8.0	
4176	84479020	Embroidery machines	20.0	8.0	
4177	84479090	Machines for making gimped yarn/tulic/lace/trimmings/braid/net	20.0	10.0	
4178	84481100	Dobbies,Jacquards,card reducing,for machines of 84.44,45,46,47	15.0	8.0	
4179	84481900	Auxiliary machy nes for machins of 84.44,84.45,84.46,84.47	15.0	8.0	
4180	84482010	Extruding nipples	9.0	6.0	

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4181	84482090	Parts accessories of mach of 84.44 thr auxiliary machy, nes	12.0	6.0	
4182	84483100	Card clothing for hdg No 84.45	12.0	6.0	
4183	84483200	Parts accessories of machns for prep textile fibres, nes	12.0	6.0	
4184	84483310	Winding unit for automatic winder	12.0	6.0	
4185	84483390	Spindles, spindle flyers, spinning rings and ring travellers	12.0	6.0	
4186	84483910	Open-end rotors of mach of 84.45' of their auxiliary machines	9.0	6.0	
4187	84483920	Electronic cleaner for automatic wnder	12.0	6.0	
4188	84483930	Air splicer for automatic winder	12.0	6.0	
4189	84483990	Parts accessories of machines of 84.45 thr auxiliary machines, nes	12.0	6.0	
4190	84484100	Shuttles for weaving machines (looms)	40.0	6.0	
4191	84484200	Reeds for looms, healds & heald-frames for weaving machines (looms)	40.0	6.0	
4192	84484910	Picking and receiving unit for projective weaving machine	12.0	6.0	
4193	84484920	Wef insertion and left-off motion for air-je loom	12.0	6.0	
4194	84484990	Parts & accessories of weaving mches' of their auxiliary mach nes	12.0	6.0	
4195	84485110	Beard needles for knitting machines, gauge No. <28	40.0	6.0	
4196	84485190	Sinkers, needles' oth articles used in form stitches	12.0	6.0	
4197	84485900	Other parts/accessories of machns of 84.47/their auxiliary machinery	12.0	6.0	
4198	84490000	Mach for the mfr' fin of felt' n-wov in the pce' in shapes	20.0	8.0	
4199	84501100	Full-automatic washing machines, of a dry linen capacity <10 kg	100.0	25.0	
4200	84501200	Other washing mach, dry linen capacity <10kg, with built-in dryer	100.0	30.0	
4201	84501900	Other washing machines of a dry linen capacity <10kg, nes	100.0	30.0	
4202	84502000	Washing machines of a dry linen capacity > 10 kg	60.0	21.0	
4203	84509010	Parts of washing machines, dry linen capacity <10kg	100.0	16.0	
4204	84509090	Parts of washing machines, dry linen capacity > 10kg	60.0	20.0	
4205	84511000	Dry-cleaning machines o t hdg No 84.50	60.0	21.0	
4206	84512100	Drying machines (o t hdg No 84.50) each of a dry linen cap <10 kg	60.0	21.0	
4207	84512900	Drying machines (o/t No 84.50) nes	20.0	8.0	
4208	84513000	Ironing machines & presses (including fusing presses)	20.0	8.0	
4209	84514000	Washing, bleaching' dyeing machines	15.0	8.4	
4210	84515000	Machines for reeling, unreeling, folding, cut' pink textile fabrics	15.0	8.0	
4211	84518000	Machines for wring, dress finishing, coating' impreg tex yarns etc	20.0	12.0	
4212	84519000	Parts of machinery of heading No. 84.51	15.0	8.0	
4213	84521000	Household type sewing machines	60.0	21.0	
4214	84522100	Automatic sewing machines, other than book-sewing machines, nes	30.0	14.0	
4215	84522900	Sewing machines, other than book-sewing machines, nes	30.0	15.0	
4216	84523000	Sewing machine needles	80.0	14.0	
4217	84524000	Furniture, bases & covers for sewing machines & parts thereof	80.0	14.0	
4218	84529010	Parts of household sewing machines, nes	60.0	14.0	
4219	84529090	Parts of non-household sewing machines, nes	30.0	14.0	
4220	84531000	Machinery for preparing, tanning' working hides, skins' leather	20.0	8.4	
4221	84532000	Machinery for making' repairing footwear	20.0	8.4	
4222	84538000	Mach for making' repair art of hides, skins' leather nes	20.0	8.4	
4223	84539000	Parts of machinery of heading No. 84.53	20.0	8.4	
4224	84541000	Converters used in metallurgy' metal foundries	25.0	8.4	
4225	84542010	Out furnace refining equipment	25.0	8.4	
4226	84542090	Ingot moulds & ladles used in metallurgy' metal foundries, nes	25.0	8.4	
4227	84543010	Cold chamber die-casting machines	25.0	12.0	
4228	84543090	Casting machines used in metallurgy' metal foundries, nes	25.0	12.0	
4229	84549010	Parts of out furnace refining equipment	15.0	8.0	
4230	84549090	Parts of other machines of heading No. 84.54	15.0	8.0	
4231	84551010	Hot-rolling tube mills	25.0	12.0	
4232	84551020	Cold-rolling tube mills	25.0	12.0	
4233	84551030	Tube rolling mill with capacity to rix-reduce diameter	25.0	12.0	
4234	84551090	Metal rolling tube mills, nes	25.0	12.0	
4235	84552110	Hot-rolling flat mills	25.0	15.0	

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4236	84552120	Rolling mills for shapes and sections	25.0	15.0	
4237	84552130	Rolling mills for bars and rods in coils	25.0	15.0	
4238	84552190	Hot or combination hot and cold metal rolling mills, nes	25.0	15.0	
4239	84552210	Cold-rolling flat mills	25.0	15.0	
4240	84552290	Cold metal rolling mills, nes	25.0	15.0	
4241	84553000	Rolls for metal rolling mills	15.0	8.4	
4242	84559000	Parts of metal rolling mills & rolls	15.0	8.0	
4243	84561000	Machine-tools operatd by laser light photo beam process	20.0	10.0	
4244	84562000	Machine-tools operatd by ultrasonic processes	20.0	10.0	
4245	84563000	Machine-tools operatd by electro-discharge processe	20.0	10.0	
4246	84569100	Machine-tools for dry-etching patterns on semiconductor materials	20.0	10.0	
4247	84569910	Plasma cutting machines	20.0	10.0	
4248	84569990	Machine-tools operatd by electro-chem, plasma arc..., nes	20.0	10.0	
4249	84571000	Machining centres	15.0	9.7	
4250	84572000	Unit construction machines (single station)	15.0	8.0	
4251	84573000	Multi-station transfer machines	15.0	9.7	
4252	84581100	Horizontal lathes numerically controlled	15.0	9.7	
4253	84581900	Horizontal lathes nes	40.0	15.0	
4254	84589100	Lathes nes numerically controlled	15.0	9.7	
4255	84589900	Lathes nes for removing metal	40.0	15.0	
4256	84591000	Way-type unit head machines	40.0	15.0	
4257	84592100	Drilling machines nes, numerically controlled	15.0	9.7	
4258	84592900	Drilling machines nes, for removing metal	40.0	15.0	
4259	84593100	Boring-milling machines nes, numerically controlled	15.0	9.7	
4260	84593900	Boring-milling machines nes for removing metal	40.0	10.0	
4261	84594010	Boring machines, numerically controlled	15.0	9.7	
4262	84594090	Boring machines, not numerically controlled	40.0	15.0	
4263	84595100	Milling mach, knee-type numerically controlled	15.0	9.7	
4264	84595900	Milling mach, knee-type nes for removing metal	40.0	15.0	
4265	84596100	Milling machines nes, numerically controlled	15.0	9.7	
4266	84596900	Milling machines nes, for removing metal	40.0	15.0	
4267	84597000	Threading' tapping machines nes for removing metal	40.0	15.0	
4268	84601100	Fl-surf grindg mach, pos of one axis acc to 0.01mm, numerical contrld	15.0	9.7	
4269	84601900	Fl-surf grindg mach, pos of one axis acc to 0.01mm, not numerel contrld	40.0	15.0	
4270	84602110	Cylindrical grindg mach, pos of one axis acc to 0.01mm, numerel contrld	15.0	9.7	
4271	84602120	Internal grindg mach, pos of one axis acc to 0.01mm, numerel contrld	15.0	9.7	
4272	84602190	Grinding mach, pos of one axis acc to 0.01mm, numerel contrld, nes	15.0	9.7	
4273	84602910	Cylindrical grindg mach, pos of one axis acc to 0.01mm, non-num contrld	40.0	15.0	
4274	84602920	Internal grindg mach, pos of one axis acc to 0.01mm, non-numr contrld	40.0	15.0	
4275	84602930	Mill roller grindg mach, pos of one axis acc to 0.01mm, non-num contrld	40.0	13.0	
4276	84602990	Grinding mach, pos of one axis acc to 0.01mm, non-numr contrld, nes	40.0	13.0	
4277	84603100	Sharpening (tool cutter grinding) machines, numerically controlled	15.0	9.7	
4278	84603900	Sharpening (tool' cutter grinding) machines, not numerical contrld	40.0	15.0	
4279	84604000	Honing' lapping machines	40.0	13.0	
4280	84609010	Grinding wheel machines	40.0	15.0	
4281	84609090	Mach-tools for finishing metals with polishing prod, nes	40.0	15.0	
4282	84611010	Double-column(open-side, planing machines	40.0	15.0	
4283	84611090	Planing, nes	40.0	15.0	
4284	84612010	Shaping machines	40.0	15.0	
4285	84612020	Slotting machines	40.0	15.0	
4286	84613000	Broaching machines	40.0	15.0	
4287	84614010	Gear cutting/grinding finishing machns, numerel controled	15.0	9.7	
4288	84614090	Gear cutting/grinding finishing machns, not numerical contrld	40.0	15.0	
4289	84615000	Sawing' cutting-off machines by removing metal	40.0	15.0	
4290	84619000	Filing' engraving machie t those of hdg 84.59' 84.60) nes	40.0	13.0	



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4291	84621010	Forging' die-stamping mach & hammers,numerically controlled	15.0	9.7	
4292	84621090	Forging' die-stamping mach & hammers, not numerically contrld	40.0	18.0	
4293	84622100	Bending folding stgting' flattening machines, numericly contrld	15.0	9.7	
4294	84622900	Bending'folding stgting' flattening machines, not numricl contrld	40.0	15.0	
4295	84623100	Shearing machine, numerically controlld	15.0	9.7	
4296	84623900	Shearing machine, not numerically controlled	40.0	15.0	
4297	84624100	Punching'notching machines, numerically controlled	15.0	9.7	
4298	84624900	Punching'notching machines, not numerically controlled	40.0	15.0	
4299	84629100	Hydraulic presses	40.0	15.0	
4300	84629910	Mechanical presses	40.0	16.0	
4301	84629990	Presses nes for working metal	40.0	16.0	
4302	84631000	Draw-benches for bars tubes profiles wire' the like	40.0	15.0	
4303	84632000	Thread rolling machines	40.0	15.0	
4304	84633000	Machines for working metal wire	40.0	15.0	
4305	84639000	Machine-tools for workg metals without removing material, nes	40.0	15.0	
4306	84641000	Sawing machine for stone ceram coner'asb'cement/cold wkg glass	20.0	10.0	
4307	84642000	Grindg/polish mach for ston ceram coner'asb'cement/cold wkg glass	20.0	10.0	
4308	84649000	Machn-tools for ston ceram coner'asb'cement/cold wkg glass nes	20.0	10.0	
4309	84651000	Machine for wood... havng diff mach operations without change tool	20.0	10.0	
4310	84659100	Sawing machines for wrkg wood cork/ bone/hard rubber/plastics etc	20.0	10.0	
4311	84659200	Planing'milling' moulding machines for wkg wood/plastic etc	20.0	10.0	
4312	84659300	Grinding'sanding' polishing mach for wood/cork/bone/hard rubber	20.0	10.0	
4313	84659400	Bending' assy mach for wood cork bone/hard rubber/hard plastics	20.0	10.0	
4314	84659500	Drilling' morticing mach for wood cork/bone/hrd rubber/hrd plastic	20.0	10.0	
4315	84659600	Splitting'slicing' paring mach for wood/cork/bne/hrd rubber etc	20.0	10.0	
4316	84659900	Mach-tls for wood crk bne hrd rubber/hrd plas' sim hrd mat nes	20.0	10.0	
4317	84661000	Tool holders & self-opening dieheads for machines of 84.56 to 84.65	12.0	7.0	
4318	84662000	Work holders for use with machines of 84.56 to 84.65	12.0	7.0	
4319	84663000	Dividing heads and oth special attachments for machine-tools	12.0	7.0	
4320	84669100	Parts & accessories nes for use on mach of hdg No 84.64	12.0	6.0	
4321	84669200	Parts & accessories nes for use on mach of hdg No 84.65	12.0	6.0	
4322	84669300	Parts & accessories nes for use on mach of hdg No 84.56 to 84.61	12.0	6.0	
4323	84669400	Parts & accessories nes for use on mach of hdg No 84.62 or 84.63	12.0	6.0	
4324	84671100	Pneumatic hand tools, rotary type	20.0	8.0	
4325	84671900	Pneumatic hand tools, nes	20.0	8.0	
4326	84678100	Chain saws	20.0	8.0	
4327	84678900	Hand tools with self-contained non-electric motor, nes	20.0	8.0	
4328	84679100	Parts of chain saw	20.0	6.0	
4329	84679200	Parts of pneumatic hand tool	20.0	6.0	
4330	84679900	Parts of hand tools, nes	20.0	6.0	
4331	84681000	Torches, hand-held, for soldering, brazing' welding	20.0	12.0	
4332	84682000	Gas-operated machinery for welding nes	20.0	12.0	
4333	84688000	Welding machinery not gas-operated	20.0	12.0	
4334	84689000	Welding machinery parts	20.0	7.0	
4335	84691100	Word-processing machines	30.0	0.0	
4336	84691200	Automatic typewriters	30.0	14.0	
4337	84692000	Other typewriters, electric	30.0	14.0	
4338	84693000	Other typewriters, non-electric	30.0	14.0	
4339	84701000	Electronic calculators, operating without external source of power	60.0	0.0	
4340	84702100	Electronic calculating mach, incorporating a printing device, nes	60.0	0.0	
4341	84702900	Electronic calculating mach, nes	60.0	0.0	
4342	84703000	Calculating mach, nes	30.0	0.0	
4343	84704000	Accounting machines	30.0	0.0	
4344	84705010	Cash registers used in shops	30.0	0.0	
4345	84705090	Cash registers, nes	30.0	0.0	

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4346	84709000	Postage franking machines, etc. with a calculatg device	30.0	0.0	
4347	84711000	Analogue' hybrid automatic data processing machines	9.0	0.0	
4348	84713000	Portable ADP, weight < 10kg. with at least CPU/keyboard/display	50.0	0.0	
4349	84714110	Mainframes, with at lease a CPU & an input/output unit	9.0	0.0	
4350	84714120	Mini-computers, with at lease a CPU & an input/output unit	9.0	0.0	
4351	84714130	Work stations, with at lease a CPU & an input/output unit	20.0	0.0	
4352	84714140	Microprocessors, with at lease a CPU & an input/output unit	20.0	0.0	
4353	84714190	Digital ADP with at lease a CPU & an input/output unit, nes	20.0	0.0	
4354	84714910	Mainframes, presented in the form of systems	21.0	0.0	
4355	84714920	Mini-computers, presented in the form of systems	21.0	0.0	
4356	84714930	Work stations, presented in the form of systems	20.0	0.0	
4357	84714940	Microprocessors, presented in the form of systems	20.0	0.0	
4358	84714991	Distributed control systems	20.0	10.0	
4359	84714999	Digital ADP presented in the form of systems, nes	20.0	0.0	
4360	84715010	Digital process units of mainframes	9.0	0.0	
4361	84715020	Digital process units of mini-computers	9.0	0.0	
4362	84715030	Digital process units of work stations	50.0	0.0	
4363	84715040	Digital process units of microprocessors	20.0	0.0	
4364	84715090	Digital process units, nes	20.0	0.0	
4365	84716010	Display units	30.0	0.0	
4366	84716031	Stylus printers	30.0	0.0	
4367	84716032	Laser printers	9.0	0.0	
4368	84716033	Ink-jet printers	9.0	0.0	
4369	84716039	Other printers, nes	9.0	0.0	
4370	84716040	Terminals for mainframes or mini-computers	9.0	0.0	
4371	84716050	Scanners	9.0	0.0	
4372	84716060	Digitisers	9.0	0.0	
4373	84716070	Keyboards and mouses	20.0	0.0	
4374	84716090	Other input or output units, nes	9.0	0.0	
4375	84717011	Hard disk drivers < 120MB	30.0	0.0	
4376	84717019	Hard disk drivers > 120MB	9.0	0.0	
4377	84717020	Soft disk drivers	9.0	0.0	
4378	84717030	CD-ROM drivers	9.0	0.0	
4379	84717090	Other storage units, nes	9.0	0.0	
4380	84718000	Other units of automatic data processing machines	30.0	0.0	
4381	84719000	Machines for transcrib processing data, nes	30.0	0.0	
4382	84721000	Office duplicating mach	30.0	14.0	
4383	84722000	Addressing mach & address plate embossing mach	30.0	14.0	
4384	84723000	Machines for sort foldg mail etc; for affix/cancelg postage stamps	30.0	14.0	
4385	84729010	Automatic banknote dispensers	30.0	0.0	
4386	84729090	Office machines, nes	30.0	14.0	
4387	84731000	Parts & accessories of machines of heading No. 84.69	25.0	8.0	
4388	84732100	Parts & accessories of machines of subhdgs 8470.1000/2100/2900	40.0	0.0	
4389	84732900	Parts & accessories of other machines of heading 84.70	25.0	0.0	
4390	84733010	Parts/accessor of 8471.1000 4110 4120/4910/4920/5010/5020/6090 7019	9.0	0.0	
4391	84733021	Printing element of stylus printers of 8471.6031	25.0	0.0	
4392	84733029	Parts/accessories of printers of 8471.6032 to 8471.6039	25.0	0.0	
4393	84733090	Parts/accessories of other machines of heading 84.71	30.0	0.0	
4394	84734000	Parts/accessories of machines of heading 84.72	25.0	10.5	
4395	84735000	Parts/accessr equaly suitbl for use with >= 2 machs of 84.69 to 84.72	25.0	0.0	
4396	84741000	Sorting/screening separating washing mach for ore/oth minerals	20.0	10.0	
4397	84742000	Crushing/grinding mach for earth' stone/ores' oth minerals subs etc	20.0	10.0	
4398	84743100	Concrete' mortar mixers	20.0	12.0	
4399	84743200	Mach for mixing mineral substances with bitumen	20.0	12.0	
4400	84743900	Mixing' kneading mach nes for earth' other mineral substances etc	20.0	10.0	

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1	2	3	4	5	6
4401	84748000	Mach for agglomeratg minerals fuels foundry moulds of sand nes	20.0	10.0	
4402	84749000	Parts of machinery of heading No. 84.74	20.0	10.0	
4403	84751000	Machn f assemblg electric lamps tubes flashbulbs, in glass envelopes	20.0	8.0	
4404	84752100	Machines for making optical fibres and preforms thereof	20.0	10.0	
4405	84752900	Mach for manufacturing' hot working glass' glassware, nes	20.0	10.0	
4406	84759000	Parts of glass working mach	20.0	8.0	
4407	84762100	Automatic beverage-vending machine with heatg/refrigerating devices	40.0	14.0	
4408	84762900	Automatic beverage-vending machines, nes	40.0	20.0	
4409	84768100	Oth automatic goods-vending machine with heatg/refrigerating devices	40.0	14.0	
4410	84768900	Automatic goods-vending mach, nes	40.0	20.0	
4411	84769000	Parts of automatic goods-vending machine	40.0	10.0	
4412	84771010	Injection-moulding mach for working plastics	35.0	10.0	
4413	84771090	Injection-moulding mach for working rubber	20.0	10.0	
4414	84772010	Plastic granulators	20.0	8.0	
4415	84772090	Extruders for working rubber' plastics nes	20.0	8.0	
4416	84773000	Blow moulding mach for working rubber' plastics nes	20.0	10.0	
4417	84774000	Vacuum mld mach & oth thermoforming mach to wk rubber/plastics nes	20.0	10.0	
4418	84775100	Machn for mouldg retreadg pneu tyres forming inner tubes nes	20.0	8.0	
4419	84775900	Mach for moulding' otherwise forming rubber' plastics nes	20.0	10.0	
4420	84778000	Mach for working rubber' plastics' for the mfr of prods therefrom	20.0	10.0	
4421	84779000	Pts of mach for wrkg rubber' plas' for the mfr of prods therefrom	20.0	4.0	
4422	84781000	Machinery for preparing' making up tobacco nes	20.0	10.0	
4423	84789000	Parts of machinery for preparing' making up tobacco nes	20.0	10.0	
4424	84791010	Unfold machines for asphalt concrete	20.0	12.0	
4425	84791090	Machinery for public works,building or the like, nes	20.0	12.0	
4426	84792000	Machinery for extract'prep of animal or fixed fats or oils	20.0	10.0	
4427	84793000	Press for making particle fibre board, for treating wood or cork	20.0	10.0	
4428	84794000	Rope or cable-making machines	20.0	10.0	
4429	84795010	Industrial robots for multiples uses	15.0	9.0	
4430	84795090	Industrial robots, nes	20.0	9.0	
4431	84796000	Evaporative air coolers	20.0	10.0	
4432	84798100	Machines for treating metal	20.0	9.5	
4433	84798200	Machines for mixing kneading crushing/grinding, etc	20.0	10.0	
4434	84798910	Steering/rudder equipt or gyrostabilizers for ships	9.0	8.0	
4435	84798920	Air humidifiers or dehumidifiers	50.0	25.0	
4436	84798940	Machines for sorting mailed packages or printed matters	20.0	8.0	
4437	84798950	Machines for squeezing radioactive waste	20.0	5.0	
4438	84798990	Mach & mechanical appliances having individual functions, nes	20.0	10.0	
4439	84799010	Parts of steering rudder equipt or gyrostabilizers for ships	9.0	6.0	
4440	84799020	Parts of air humidifiers or dehumidifiers	50.0	17.0	
4441	84799090	Parts of other machines/appliances of heading 84.79, nes	15.0	7.0	
4442	84801000	Boxes, moulding, for metal foundry	15.0	10.0	
4443	84802000	Bases, mould	15.0	8.0	
4444	84803000	Patterns, moulding	15.0	10.0	
4445	84804100	Moulds, injection' compression types, for metal' metal carbides	15.0	8.0	
4446	84804900	Moulds for metal' metal carbides, nes	15.0	8.0	
4447	84805000	Moulds for glass	15.0	8.4	
4448	84806000	Moulds for mineral materials	15.0	8.4	
4449	84807100	Moulds, injection' compression types, for rubber' plastics	15.0	8.0	
4450	84807900	Moulds for rubber' plastics, nes	15.0	8.4	
4451	84811000	Valves, pressure reducing	20.0	10.0	
4452	84812000	Valves for oleohydraulic' pneumatic transmissions	20.0	10.0	
4453	84813000	Valves, check	20.0	10.0	
4454	84814000	Valves, safety' relief	20.0	10.0	
4455	84818010	Other valves, nes	20.0	9.0	

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1	2	3	4	5	6
4456	84818090	Taps, cocks & similar appliances, nes	40.0	7.0	
4457	84819010	Parts of valves	20.0	8.0	
4458	84819090	Parts of taps, cocks / similar appliances	40.0	8.0	
4459	84821000	Bearings, ball	15.0	8.0	
4460	84822000	Bearings, tapered roller	15.0	8.0	
4461	84823000	Bearings, spherical roller	15.0	8.0	
4462	84824000	Bearings, needle roller	15.0	8.0	
4463	84825000	Bearings, cylindrical roller, nes	15.0	8.0	
4464	84828000	Bearings, ball or roller, nes	15.0	8.0	
4465	84829100	Balls, needles & rollers for bearings	15.0	8.0	
4466	84829900	Bearing parts, nes	15.0	6.0	
4467	84831010	Transmission shafts for ships	9.0	6.0	
4468	84831090	Transmission shafts not for ships; cranks	20.0	6.0	
4469	84832000	Bearing housings, incorporating ball or roller bearings	20.0	6.0	
4470	84833000	Bearing housings, not incorp ball roller bearing; plain shaft bearing	20.0	6.0	
4471	84834010	Roller screws	20.0	8.0	
4472	84834090	Gears/gearing, ball screws, gear boxes, speed changers, etc	20.0	8.0	
4473	84835000	Flywheels & pulleys, including pulley blocks	20.0	8.0	
4474	84836000	Clutches & shaft couplings (including universal joints)	20.0	10.0	
4475	84839000	Parts of appliances of heading No. 84.83	20.0	8.0	
4476	84841000	Gaskets of metal sheeting combined with other material	20.0	8.0	
4477	84842000	Mechanical seals	20.0	8.0	
4478	84849000	Gasket sets consisting of gaskets of different materials	20.0	8.0	
4479	84851000	Ships' boats propellers & blades therefor	9.0	6.0	
4480	84859000	Machinery parts, non-electrical, nes	20.0	8.0	
4481	85011010	Electric motors of an output ≤ 37.5 W, for toys	60.0	24.5	
4482	85011091	Electric motors of output ≤ 37.5 W, 20mm ≤ housing diam ≤ 39mm	50.0	15.0	
4483	85011099	Electric motors of an output ≤ 37.5 W, nes	25.0	12.0	
4484	85012000	Universal AC/DC motors of an output exceeding 37.5 W	25.0	12.0	
4485	85013100	DC motors, DC generators, of an output not exceeding 750 W	25.0	12.0	
4486	85013200	DC motors, DC generators, of an output exceeding 750 W but ≤ 75 KW	25.0	12.0	
4487	85013300	DC motors, DC generators, of an output exceeding 75 KW but ≤ 375 KW	25.0	12.0	
4488	85013400	DC motors, DC generators, of an output exceeding 375 KW	25.0	12.0	
4489	85014000	AC motors, single-phase, nes	25.0	12.0	
4490	85015100	AC motors, multi-phase, of an output not exceeding 750 W	25.0	10.0	
4491	85015200	AC motors, multi-phase, of an output exceeding 750 W but ≤ 75 KW	25.0	10.0	
4492	85015300	AC motors, multi-phase, of an output exceeding 75 KW	25.0	12.0	
4493	85016100	AC generators (alternators), of an output ≤ 75 KVA	20.0	12.0	
4494	85016200	AC generators, 75 KVA < output ≤ 375 KVA	20.0	12.0	
4495	85016300	AC generators, 375 KVA < output ≤ 750 KVA	20.0	12.0	
4496	85016410	AC generators, 750 KVA < output ≤ 350 MVA	20.0	10.0	
4497	85016420	AC generators, 350 MVA < output ≤ 665 MVA	9.0	5.8	
4498	85016430	AC generators, of an output > 665 MVA	6.0	6.0	
4499	85021100	Generating sets, diesel or semi-diesel engines, output ≤ 75 KVA	35.0	10.0	
4500	85021200	Generating sets, diesel or semi-diesel, 75 KVA < output ≤ 375 KVA	35.0	10.0	
4501	85021310	Generating sets, diesel or semi-diesel, 375 KVA < output ≤ 2 MVA	35.0	10.0	
4502	85021320	Generating sets, diesel or semi-diesel engines, output > 2 MVA	20.0	10.0	
4503	85022000	Generating sets with spark-ignition internal combustion piston engines	35.0	10.0	
4504	85023100	Wind-powered electric generating sets	20.0	8.0	
4505	85023900	Electric generating sets, nes	25.0	10.0	
4506	85024000	Electric rotary converters	20.0	10.0	
4507	85030010	Parts of electric motors of subheading No. 8501.1010, 8501.1091	50.0	12.0	
4508	85030020	Parts of electric motors of subheading No. 8501.6420, 8501.6430	6.0	3.0	
4509	85030030	Parts of the motors of subheading No. 8502.3100	20.0	3.0	
4510	85030090	Parts of other machines of heading No. 85.01 or 85.02	20.0	8.0	

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1	2	3	4	5	6
4511	85041000	Ballasts for discharge lamps or tubes	25.0	10.0	
4512	85042100	Liq dielectric transformers .a power handling capacity<650 KVA	40.0	10.5	
4513	85042200	Liq dielectric transformers,650 KVA<capacity<10 MVA	40.0	12.6	
4514	85042310	Liq dielectric transformers, 10 MVA<capacity<400MVA	40.0	25.0	
4515	85042320	Liquid dielectric transformers, handling capacity>400 MVA	6.0	6.0	
4516	85043110	Mutual inductors, capacity<1 KVA	40.0	12.0	
4517	85043190	Other transformers . capacity <1 KVA, nes	40.0	12.0	
4518	85043210	Mutual inductors. 1 KVA<capacity<16 KVA	40.0	12.0	
4519	85043290	Other transformers. 1 KVA<capacity<16 KVA, nes	40.0	12.0	
4520	85043300	Other transformers .16 KVA<capacity <500 KVA	40.0	12.0	
4521	85043400	Other transformers .capacity 500 KVA, nes	40.0	14.0	
4522	85044013	Voltage-stabilized suppliers of machines of heading No. 84.71	30.0	5.0	
4523	85044014	Other DC voltage-stabilized suppliers, <1 kW, accuracy to 0.0001	60.0	15.0	
4524	85044015	Other AC voltage-stabilized suppliers, <10 kW,accuracy to 0.001	60.0	15.0	
4525	85044019	Other voltage stabilized suppliers, nes	40.0	14.0	
4526	85044020	Uninterrupted power suppliers (UPS)	40.0	15.0	
4527	85044090	Other static converters. nes	20.0	15.0	
4528	85045000	Inductors, electric	25.0	15.0	
4529	85049011	Parts of transformers of subheading No. 8504.2320	6.0	5.0	
4530	85049019	Parts of other transformers, nes	40.0	8.0	
4531	85049020	Parts of voltage stabilized suppliers and UPS	40.0	8.0	
4532	85049090	Parts of ballasts, static converters and other inductors	20.0	8.0	
4533	85051110	Permanent magnets articles going to be prmnt magnets,of rare-earth	15.0	7.0	
4534	85051190	Permanent magnets articles going to be prmnt magnets, of oth metal	15.0	7.0	
4535	85051900	Permanent magnets articles going to be permanent magnets, nes	15.0	7.0	
4536	85052000	Electro-magnetic couplings, clutches & brakes	15.0	8.0	
4537	85053000	Electro-magnetic lifting heads	15.0	8.0	
4538	85059000	Electro-magnets nes & parts of heading No 85.05	15.0	8.0	
4539	85061000	Manganese dioxide primary cells & batteries	60.0	20.0	
4540	85063000	Mercuric oxide primary cells & batteries	30.0	14.0	
4541	85064000	Silver oxide primary cells & batteries	30.0	14.0	
4542	85065000	Lithium primary cells & batteries	30.0	14.0	
4543	85066000	Air-zinc primary cells & batteries	30.0	14.0	
4544	85068000	Primary cells & batteries, nes	30.0	14.0	
4545	85069010	Parts of manganese dioxide primary cells/batteries	60.0	14.0	
4546	85069090	Parts of other primary cells batteries, nes	30.0	10.0	
4547	85071000	Pb-acid electric accumulators for starting piston engines	70.0	15.0	
4548	85072000	Lead-acid electric accumulators nes	70.0	15.0	
4549	85073000	Nickel-cadmium electric accumulators	30.0	12.0	
4550	85074000	Nickel-iron electric accumulators	30.0	12.0	
4551	85078000	Electric accumulators, nes	30.0	12.0	
4552	85079010	Parts of lead-acid electric accumulators	70.0	12.0	
4553	85079090	Parts of other electric accumulators, nes	30.0	8.0	
4554	85081000	Drills, hand-held, with self-contained electric motor	20.0	10.0	
4555	85082000	Saws, hand-held, with self-contained electric motor	20.0	10.0	
4556	85088010	Sanders	20.0	10.0	
4557	85088020	Planers	20.0	10.0	
4558	85088090	Other hand tools with self-contained electric motor, nes	20.0	10.0	
4559	85089000	Parts of hand tools with self-contained electric motor	20.0	10.0	
4560	85091000	Domestic vacuum cleaners	100.0	30.0	
4561	85092000	Domestic floor polishers	80.0	30.0	
4562	85093000	Domestic kitchen waste disposers	80.0	25.0	
4563	85094000	Domestic food grinders & mixers; fruit or veg juice extractors	80.0	25.0	
4564	85098000	Electro-mechanical domestic appliances,with electric motor	80.0	30.0	
4565	85099000	Parts of electro-mech dom appliances with electric motor	80.0	12.0	

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1	2	3	4	5	6
4566	85101000	Shavers, with self-contained electric motor	80.0	30.0	
4567	85102000	Hair clippers, with self-contained electric motor	80.0	30.0	
4568	85103000	Hair-removing appliances, with self-contained electric motor	80.0	20.0	
4569	85109000	Parts of shavers & hair clippers, with self-contained electric motor	80.0	24.5	
4570	85111000	Spark plugs	20.0	10.0	
4571	85112010	Ignition magnetos, etc. for locomotive, aircraft & ships	6.0	5.0	
4572	85112090	Ignition magnetos magneto-generators magnetic flywheels, nes	20.0	10.0	
4573	85113010	Distributors' ignition coils, for locomotives, aircraft & ships	6.0	5.0	
4574	85113090	Distributors & ignition coils, nes	20.0	8.4	
4575	85114010	Starter motors dual generators, for locomotives, aircraft & ships	6.0	5.0	
4576	85114091	Starter motors of an output $\geq 132.39$ kw, for engines use	20.0	8.4	
4577	85114099	Starter motors dual generators, nes	20.0	8.4	
4578	85115010	Other generators, for locomotives, aircraft & ships	6.0	5.0	
4579	85115090	Other generators, nes	20.0	8.4	
4580	85118000	Glow plugs & other ignition or starting equipment nes	20.0	8.4	
4581	85119010	Parts of equipment of heading 85.11 for locomotives, aircraft & ships	6.0	4.5	
4582	85119090	Parts of other equipment of heading 85.11	20.0	5.0	
4583	85121000	Lighting or signalling equipment of a kind used on bicycles	35.0	10.5	
4584	85122000	Lighting or visual signalling equipment nes	35.0	15.0	
4585	85123000	Sound signalling equipment	35.0	15.0	
4586	85124000	Windscreen wipes, defrosters & demisters	35.0	12.0	
4587	85129000	Parts of electrical lighting, signalling & defrosting equipment	35.0	8.0	
4588	85131010	Portable electric torches functioned by dry batteries	80.0	15.0	
4589	85131090	Portable electric lamps with self-contained source of energy, nes	50.0	17.5	
4590	85139010	Parts of torches of subheading No. 8513.1010	80.0	15.0	
4591	85139090	Parts of portable electric lamps of subheading No 8513.1090	50.0	14.0	
4592	85141010	Controlled atmosphere heat treatment furnace	20.0	10.0	
4593	85141090	Industrial lab electric resistance heated furnaces & ovens, nes	20.0	10.0	
4594	85142000	Industry/lab electric induction or dielectric furnaces & ovens	20.0	10.0	
4595	85143000	Industrial & laboratory electric furnaces & ovens nes	20.0	10.0	
4596	85144000	Industry/lab electric induction or dielectric heating equip nes	20.0	10.0	
4597	85149010	Parts of electric furnace for steel making	20.0	8.0	
4598	85149090	Parts of other equipment of heading No. 85.14	20.0	10.0	
4599	85151100	Electric soldering irons & guns	20.0	10.0	
4600	85151900	Electric brazing or soldering machines & apparatus nes	20.0	10.0	
4601	85152100	Electric mach/app for resistance welding of mtl fully or partly auto	20.0	10.0	
4602	85152900	Electric mach'app for resistance welding of metal nes	20.0	10.0	
4603	85153100	Elec mach&app for arc and etc. welding of mtl fully or partly auto	20.0	10.0	
4604	85153900	Electric mach'app for arc (inc plasma arc) welding of metals nes	20.0	10.0	
4605	85158000	Elec/laser ultre mach for weld cut nes or for hot spray of mtl	20.0	8.0	
4606	85159000	Pts of elec/laser ultre mach for weld cut nes or hot spray of mtl	20.0	6.0	
4607	85161000	Elec instantaneous or storage water heaters & immersion heaters	80.0	25.0	
4608	85162100	Electric space heating apparatus, having storage heating radiators	80.0	35.0	
4609	85162910	Electric soil heating apparatus	30.0	10.0	
4610	85162990	Electric space heating apparatus, nes	80.0	35.0	
4611	85163100	Electro-thermic hair dryers	80.0	35.0	
4612	85163200	Electro-thermic hair-dressing apparatus, nes	80.0	35.0	
4613	85163300	Electro-thermic hand-drying apparatus	80.0	35.0	
4614	85164000	Electric smoothing irons	80.0	35.0	
4615	85165000	Microwave ovens	100.0	25.0	
4616	85166010	Electromagnetic ovens	100.0	25.0	
4617	85166020	Electric cookers and pans	100.0	25.0	
4618	85166090	Oth electric ovens, cooking plates, grillers...roasters	100.0	25.0	
4619	85167100	Electro-thermic coffee or tea makers, domestic, nes	100.0	35.0	
4620	85167200	Electro-thermic toasters, domestic	100.0	35.0	

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1	2	3	4	5	6
4621	85167900	Electro-thermic appliances, domestic, nes	80.0	35.0	
4622	85168000	Electric heating resistors	30.0	10.0	
4623	85169010	Parts of apparatus of subheadg Nos. 8516.2910, 8516.8000	30.0	8.0	
4624	85169090	Parts of other apparatus of heading No. 85.16	80.0	15.0	
4625	85171100	Line telephone sets with cordless handsets	20.0	5.0	
4626	85171910	Videophones	20.0	5.0	
4627	85171990	Telephone sets, nes	20.0	5.0	
4628	85172100	Facsimile machines	12.0	5.0	
4629	85172200	Teleprinters	20.0	5.0	
4630	85173011	Digital pub tele switchg system >5000 lines, toll tele switchg system	12.0	5.0	
4631	85173012	Other digital tele switching systems	30.0	5.0	
4632	85173090	Telephonic or telegraphic switching apparatus, nes	20.0	5.0	
4633	85175010	Optical line terminal pulse code modulation multiplexers	12.0	5.0	
4634	85175090	Other apparatus for carrier-current line systems, nes	20.0	5.0	
4635	85178000	Telephonic or telegraphic apparatus, nes	20.0	5.0	
4636	85179010	Parts of apparatus of subheadg Nos. 8517.3011, 8517.3012	9.0	3.0	
4637	85179020	Parts of apparatus of subheading No. 8517.4011	9.0	3.0	
4638	85179031	TPH thermal records elements	9.0	3.0	
4639	85179032	CIS image sensing elements	9.0	3.0	
4640	85179039	Parts of facsimile apparatus, nes	9.0	3.0	
4641	85179090	Parts of other apparatus of heading No. 8517	20.0	3.0	
4642	85181000	Microphones & stands therefor	30.0	10.0	
4643	85182100	Single loudspeakers, mounted in the same enclosure	30.0	10.0	
4644	85182200	Multiple loudspeakers, mounted in the same enclosure	30.0	10.0	
4645	85182900	Loudspeakers, nes	30.0	10.0	
4646	85183000	Headphones, earphones & combined microphone/speaker sets	30.0	10.0	
4647	85184000	Audio-frequency electric amplifiers	30.0	12.0	
4648	85185000	Electric sound amplifier sets	30.0	10.0	
4649	85189000	Parts of mics, loudspeakers, headphones, earphones & elec sound ampli	30.0	10.5	
4650	85191000	Coin or disc-operated record-players	100.0	30.0	
4651	85192100	Record-players without loudspeaker, nes	100.0	30.0	
4652	85192900	Record-players, nes	100.0	30.0	
4653	85193100	Turntables with automatic record changing mechanism	100.0	30.0	
4654	85193900	Turntables, nes	100.0	30.0	
4655	85194000	Transcribing machines	60.0	20.0	
4656	85199200	Pocket-size cassette-players	100.0	25.0	
4657	85199300	Other sound reproducing apparatus, cassette-type	100.0	30.0	
4658	85199910	Compact disc players, sound	60.0	30.0	
4659	85199990	Sound reproducing apparatus without a sound recorder, nes	60.0	20.0	
4660	85201000	Dictating mach not capable of optng without external source of power	60.0	25.0	
4661	85202000	Telephone answering machines	60.0	5.0	
4662	85203210	Magnetic tape recorder-sound player, digital audio & cassette-type	100.0	30.0	
4663	85203290	Magnetic tape recorder-sound player, digital audio type, nes	60.0	25.0	
4664	85203300	Magnetic tape recorder-sound player, cassette-type, nes	100.0	30.0	
4665	85203910	Magnetic open-disk recorder-sound player	60.0	25.0	
4666	85203990	Magnetic tape recorder-sound reproducing apparatus, nes	60.0	20.0	
4667	85209000	Magnetic tape recorders & other sound recording apparatus, nes	60.0	20.0	
4668	85211010	Magnetic video tape recorders	100.0	30.0	
4669	85211020	Magnetic video tape reproducers	100.0	30.0	
4670	85219000	Video recording or reproducing apparatus nes	100.0	30.0	
4671	85221000	Pick-up cartridges	100.0	35.0	
4672	85229010	Parts of turnables or record-players	100.0	25.0	
4673	85229021	Transport mechanisms of cassette sound recorders/reproducers	80.0	25.0	
4674	85229022	Magnetic heads of cassette sound recorder/reproducer	80.0	25.0	
4675	85229023	Parts of magnetic heads	80.0	20.0	

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1	2	3	4	5	6
4676	85229029	Other parts accessories of cassette sound recorder reproducer, nes	30.0	30.0	
4677	85229030	Parts/accessories of video recorder/reproducer apparatus	30.0	30.0	
4678	85229090	Parts/accessories of other apparatus of 85.19 to 85.21, nes	30.0	20.0	
4679	85231100	Blank magnetic tapes, of a width not exceeding 4 mm	100.0	0.0	
4680	85231200	Blank magnetic tapes, of 4mm < width < 6.5mm	100.0	0.0	
4681	85231310	Blank magnetic tapes, width > 6.5 mm, used for machines of 84.71	15.0	0.0	
4682	85231320	Blank magnetic tapes, width > 6.5 mm, for sound recording	100.0	0.0	
4683	85231330	Blank magnetic tapes, width > 6.5 mm, for video recording	100.0	0.0	
4684	85231390	Blank magnetic tapes, of a width > 6.5 mm, nes	50.0	0.0	
4685	85232010	Blank magnetic discs, used for machines of 84.71	15.0	0.0	
4686	85232090	Blank magnetic discs, nes	50.0	0.0	
4687	85233000	Blank cards incorporating a magnetic stripe	50.0	17.5	
4688	85239000	Prepared blank media for sound recording or other phenomena nes	50.0	0.0	
4689	85241010	Recorded gramophone records, for educational use	0.0	0.0	
4690	85241090	Recorded gramophone records, nes	100.0	15.0	
4691	85243100	Recorded laser reading cards for reproducing phenomena o/t sound/image	100.0	0.0	
4692	85243210	Recorded laser reading cards for reproducing sound, for educational use	0.0	0.0	
4693	85243290	Recorded laser reading cards for reproducing sound, nes	100.0	12.0	
4694	85243910	Recorded cards for laser reading systems nes, for educational use	0.0	0.0	
4695	85243920	Recorded cards for laser reading systems nes, for machines of 84.71	100.0	9.0	
4696	85243990	Recorded cards for laser reading systems, nes	100.0	15.0	
4697	85244010	Recorded magnetic tape for reproducing phenomena o/t sound/image, for educational use	0.0	0.0	
4698	85244091	Recorded magnetic tape for reproducing phenomena o/t sound/image, width < 6.5mm	100.0	0.0	
4699	85244099	Recorded magnetic tape for reproducing phenomena o/t sound/image, nes	100.0	0.0	
4700	85245110	Other recorded magnetic tapes, width < 4mm, for educational use	0.0	0.0	
4701	85245190	Other recorded magnetic tapes, width < 4mm, nes	100.0	15.0	
4702	85245210	Other recorded magnetic tapes, 4 mm < width < 6.5 mm, for educational use	0.0	0.0	
4703	85245290	Other recorded magnetic tapes, 4 mm < width < 6.5 mm, nes	100.0	12.0	
4704	85245310	Other recorded magnetic tapes, width > 6.5 mm, for educational use	0.0	0.0	
4705	85245390	Other recorded magnetic tapes, width > 6.5 mm, nes	100.0	12.0	
4706	85246000	Recorded cards incorporating a magnetic stripe	100.0	25.0	
4707	85249110	Recorded media for reproducing phenomena o/t sound/image nes, for educational use	0.0	0.0	
4708	85249120	Recorded media for reproducing phenomena o/t sound/image nes, for machines of 84.71	100.0	0.0	
4709	85249190	Recorded media for reproducing phenomena o/t sound/image, nes	100.0	0.0	
4710	85249910	Recorded media nes, for educational use	0.0	0.0	
4711	85249920	Recorded media nes, for machines of 84.71	100.0	9.0	
4712	85249990	Recorded media, nes	100.0	25.0	
4713	85251010	Transmission apparatus for radio-broadcast or television	20.0	10.0	
4714	85251090	Transmission apparatus for radio-telephony/telegraphy	9.0	9.0	
4715	85252011	Satellite earth station for television	20.0	8.0	
4716	85252019	Satellite earth station other than for television	9.0	8.0	
4717	85252021	Portable radio telephone	15.0	8.0	
4718	85252023	Walkie-talkie	25.0	8.0	
4719	85252029	Other mobile communication equipment, nes	9.0	8.0	
4720	85252091	Transmitters with reception devices, for radio-broadcast/TV, nes	20.0	8.0	
4721	85252099	Transmission apparatus with reception devices, nes	9.0	8.0	
4722	85253010	Television cameras, for special purposes	12.0	10.0	
4723	85253090	Television cameras, nes	100.0	35.0	
4724	85254010	Still image video camera with video camera recorder, for special purpose	12.0	10.0	
4725	85254020	Still image video camera with a built-in video recorder, household	100.0	30.0	
4726	85254090	Still image video cameras with video camera recorders, nes	100.0	25.0	
4727	85261010	Radar apparatus, for navigational aid	3.0	2.0	
4728	85261090	Radar apparatus other than for navigation	9.0	5.0	
4729	85269100	Radio navigational aid apparatus	3.0	2.0	
4730	85269200	Radio remote control apparatus	9.0	5.0	



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1	2	3	4	5	6
4731	85271200	Pocket-size radio cassette-players, no need external power	100.0	30.0	
4732	85271300	Oth combined radio sound recorder-player, no need extnl power	100.0	30.0	
4733	85271900	Other radio broad receiver operating without external power, nes	100.0	15.0	
4734	85272100	Combnd radio sound recorder-player, need extnl power for motor vehel	100.0	25.0	
4735	85272900	Other radio broad receiver need extnl power for motor vehicles, nes	100.0	25.0	
4736	85273100	Other combined radio sound recorder-player nes	100.0	30.0	
4737	85273200	Radio broad receiver combined with a clock, nes	100.0	30.0	
4738	85273900	Radio-broadcast receivers nes	100.0	30.0	
4739	85279010	Radio paging receivers	25.0	15.0	
4740	85279090	Radio reception apparatus, nes	9.0	9.0	
4741	85281210	Colour satellite TV receivers	100.0	30.0	
4742	85281291	Colour TV set, screen diagnol< 42 cm	100.0	30.0	
4743	85281292	Colour TV set, 42 cm<screen diagnol< 52cm	100.0	30.0	
4744	85281293	Colour TV set, screen diagnol> 52 cm	100.0	30.0	
4745	85281310	Monochrome TV set, screen diagnol< 16 cm	80.0	15.0	
4746	85281320	Monochrome TV set, 16 cm<screen diagnol< 42 cm	80.0	15.0	
4747	85281330	Monochrome TV set, 42 cm<screen diagnol< 52 cm	80.0	15.0	
4748	85281340	Monochrome TV set, screen diagnol> 52 cm	80.0	15.0	
4749	85282100	Colour video monitors	100.0	30.0	
4750	85282200	Monochrome video monitors	80.0	19.0	
4751	85283010	Colour video projectors	100.0	30.0	
4752	85283020	Monochrome video projectors	80.0	15.0	
4753	85291010	Aerials & the parts, for radar or radio-navigational apparatus	3.0	1.5	
4754	85291020	Aerials & the parts, for radio or television receivers	70.0	15.0	
4755	85291090	Aerials & the parts, for other apparatus of heading 85.25 to 85.28	15.0	2.0	
4756	85299010	Parts for TV transmissn translat/satelite earth rece/relay apparatus	20.0	8.4	
4757	85299020	Parts for portable radio telephone sets	12.0	7.0	
4758	85299030	Parts for walkie-talkies	15.0	8.0	
4759	85299041	Parts for TV cameras serving special purposes	12.0	8.0	
4760	85299049	Parts for other TV cameras	80.0	12.0	
4761	85299050	Parts for radar or radio-navigational aid apparatus	3.0	1.5	
4762	85299060	Parts for radio broadcast receivers and their combinations	100.0	15.0	
4763	85299070	Parts for radio paging receivers	15.0	0.0	
4764	85299081	Parts for colour TV receivers	60.0	15.0	
4765	85299089	Parts for monochroms TV receivers	40.0	15.0	
4766	85299091	Television tuners	80.0	20.0	
4767	85299099	Parts for use with apparatus of 85.25 to 85.28, nes	9.0	0.0	
4768	85301000	Elect signalling,safety or traffic control equip for rail or tramways	15.0	10.0	
4769	85308000	Electrical signalling, safety or traffic control equipment, nes	15.0	8.0	
4770	85309000	Parts of electrical signalling, safety or traffic control equipment	15.0	8.0	
4771	85311000	Burglar or fire alarms & similar apparatus	30.0	14.0	
4772	85312000	Indicator panels incorporating LCD or light emit diodes	50.0	8.0	
4773	85318010	Electric buzzers	50.0	15.0	
4774	85318090	Electric sound or visual signalling apparatus, nes	50.0	15.0	
4775	85319010	Parts of burglar or fire alarms & similar apparatus	30.0	14.0	
4776	85319090	Parts of other apparatus of heading No. 85.31	50.0	12.0	
4777	85321000	Fixed capacitors for use in 50/60 Hz circuits (power capacitors)	15.0	5.0	
4778	85322100	Electrical capacitors, fixed, tantalum, nes	25.0	5.0	
4779	85322200	Electrical capacitors, fixed, aluminium electrolytic, nes	25.0	5.0	
4780	85322300	Electrical capacitors, fixed, ceramic dielectric, single layer, nes	25.0	5.0	
4781	85322400	Electrical capacitors, fixed, ceramic dielectric, multilayer, nes	25.0	5.0	
4782	85322500	Electrical capacitors, fixed, dielectric of paper or plastics, nes	25.0	5.0	
4783	85322900	Electrical capacitors, fixed, nes	25.0	5.0	
4784	85323000	Electrical capacitors, variable or adjustable (pre-set)	25.0	5.0	
4785	85329010	Parts of electrical capacitors of 8532.1000	15.0	3.0	

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4786	85329090	Parts of electrical capacitors of 8532.2100 to 8532.3000	25.0	3.0	
4787	85331000	Electrical resistors, fixed carbon, composition or film type	40.0	0.0	
4788	85332100	Electrical resistors fixed for a power handling capacity $\leq 20$ W	40.0	0.0	
4789	85332900	Electrical resistors, fixed, other than heating resistors, nes	40.0	0.0	
4790	85333100	Wirewound variable R, include rheostat & potentiometers $\leq 20$ W	40.0	0.0	
4791	85333900	Wirewound variable R, including rheostat & potentiometers, nes	40.0	0.0	
4792	85334000	Variable resistors, including rheostats & potentiometers, nes	40.0	0.0	
4793	85339000	Parts of electrical resistors, rheostats & potentiometers	40.0	0.0	
4794	85340010	Printed circuits of more than 4 layers	25.0	0.0	
4795	85340090	Printed circuits of 4 layers or less	40.0	0.0	
4796	85351000	Electrical fuses, for a voltage exceeding 1,000 volts	40.0	14.0	
4797	85352100	Automatic circuit breakers 1,000V( voltage $\leq 72.5$ KV	40.0	14.0	
4798	85352900	Automatic circuit breakers, for a voltage (72.5KV, nes	40.0	22.0	
4799	85353000	Isolating switches & make-and-break switches, voltage exceed 1,000 V	40.0	14.0	
4800	85354000	Lightning arresters, voltage limiters & surge supp voltage $> 1,000$ V	40.0	18.0	
4801	85359000	Electrical app for switching or protec elec circuits $> 1,000$ V, nes	40.0	15.0	
4802	85361000	Electrical fuses, for a voltage not exceeding 1,000 volts	40.0	10.0	
4803	85362000	Automatic circuit breakers for a voltage not exceeding 1,000 volts	40.0	10.0	
4804	85363000	Elect app for protecting electric circuits, for a voltage $\leq 1,000$ V, nes	40.0	10.0	
4805	85364100	Elect relays for a voltage not exceeding 60 volts	40.0	10.0	
4806	85364900	Elect relays for a voltage exceed 60 V but not exceeding 1,000 volts	40.0	10.0	
4807	85365000	Electrical switches for a voltage not exceeding 1,000 volts, nes	40.0	10.0	
4808	85366100	Electrical lamp-holders, for a voltage not exceeding 1,000 volts	40.0	10.0	
4809	85366900	Electrical plugs & sockets, for a voltage not exceeding 1,000 volts	40.0	10.0	
4810	85369000	Electrical app for switching or protec elec circuits, $\leq 1,000$ V, nes	40.0	10.0	
4811	85371010	Numerical control panels, for a voltage $\leq 1,000$ V	9.0	5.0	
4812	85371090	Boards/panels bases for elec contrl distribu nes, voltg $\leq 1,000$ V	40.0	8.4	
4813	85372010	Gas insulated switch gear, for a voltage $> 500$ KV	20.0	8.4	
4814	85372090	Boards/panels bases for elec contrl distribu nes, volt $> 1,000$ V	40.0	8.4	
4815	85381010	Parts for use with the goods of subheading 8537.2010	40.0	8.4	
4816	85381090	Boards, panels, etc for oth goods of 85.37, not equipd with thr appar	40.0	7.0	
4817	85389000	Parts for switches, fuses, panels and etc, nes	40.0	7.0	
4818	85391000	Sealed beam lamp units	35.0	10.0	
4819	85392110	Tungsten halogen lamps, for scientific or medical uses	15.0	8.0	
4820	85392120	Tungsten halogen lamps, for trains, aircraft or ships	15.0	8.0	
4821	85392130	Tungsten halogen lamps, for motor vehicles	35.0	10.0	
4822	85392190	Tungsten halogen lamps, for other uses nes	50.0	10.5	
4823	85392210	Other filament lamps $\leq 200$ W, $> 100$ V, for scient or medical uses	15.0	10.5	
4824	85392290	Other filament lamps $\leq 200$ W, volt $> 100$ V, for other uses	50.0	10.5	
4825	85392910	Filament lamps nes, for scientific or medical uses	15.0	10.5	
4826	85392920	Filament lamps nes, for trains, aircraft or ships	15.0	10.5	
4827	85392930	Filament lamps nes, for motor vehicles	35.0	10.5	
4828	85392991	Filament lamps nes, voltage $\leq 12$ V	50.0	12.0	
4829	85392999	Other filament lamps, nes	50.0	12.0	
4830	85393110	Fluorescent lamps, hot cathode, for scientific or medical uses	15.0	8.0	
4831	85393120	Fluorescent lamps, hot cathode, for trains, aircraft or ships	15.0	8.0	
4832	85393190	Fluorescent lamps, hot cathode, for other uses nes	50.0	8.0	
4833	85393210	Mercury/sodium vapour lamps; metal halide lamps for scient/medicl use	15.0	8.0	
4834	85393220	Mercury/sodium vapour lamps; metal halide lamps f train/aircraft/ship	15.0	8.0	
4835	85393290	Mercury/sodium vapour lamps; metal halide lamps for oth uses nes	50.0	8.0	
4836	85393910	Other discharge lamps, for scientific or medical uses	15.0	8.0	
4837	85393920	Other discharge lamps, for trains, aircraft or ships	15.0	8.0	
4838	85393990	Other discharge lamps, for other uses nes	50.0	8.0	
4839	85394100	Arc lamps	15.0	8.0	
4840	85394900	Ultra-violet or infra-red lamps	15.0	8.0	

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4841	85399000	Parts of elect filament or disch lamps,UV or IR lamps & arc-lamps	15.0	8.0	
4842	85401100	Cathode-ray TV picture tubes,including video monitor tubes,colour	30.0	12.0	
4843	85401200	Cathode-ray TV picture tubes incl monitor tubes,B&W or other mono	30.0	15.0	
4844	85402010	Television camera tubes	25.0	12.0	
4845	85402090	Image converter intensifiers; other photo-cathode tubes	12.0	8.0	
4846	85404000	Color data graphic display tubes of phosphor dot sern pitch < 0.4mm	12.0	8.0	
4847	85405000	Monochrome data graphic display tubes	12.0	8.0	
4848	85406010	Radar display cathode-ray tubes	9.0	6.0	
4849	85406090	Cathode-ray tubes, nes	12.0	8.0	
4850	85407100	Magnetron tubes	12.0	8.0	
4851	85407200	Klystron tubes	12.0	8.0	
4852	85407900	Microwave tubes, nes	12.0	8.0	
4853	85408100	Receiver or amplifier valves & tubes	12.0	8.0	
4854	85408900	Valve & tubes, nes	12.0	8.0	
4855	85409110	Parts of TV picture tubes	30.0	6.0	
4856	85409120	Parts of radar display tubes	9.0	5.0	
4857	85409190	Parts of other cathode-ray tubes nes	12.0	8.0	
4858	85409910	Parts of TV camera tubes	25.0	8.0	
4859	85409990	Parts of therm cold photo-cathode valve or tubes, nes	12.0	8.0	
4860	85411000	Diodes, other than photosensitive or light emitting diodes	20.0	0.0	
4861	85412100	Transistors,oth than photosensitive,with a dissipation rate of <1W	20.0	0.0	
4862	85412900	Transistors, other than photosensitive transistors, nes	20.0	0.0	
4863	85413000	Thyristors, diacs & triacs, other than photosensitive devices	20.0	0.0	
4864	85414000	Photosensitive semiconductor devices,photovoltaic cells & LEDs	20.0	0.0	
4865	85415000	Semiconductor devices, nes	20.0	0.0	
4866	85416000	Mounted piezo-electric crystals	20.0	0.0	
4867	85419000	Parts of mounted piezo-electric crystals & semiconductor devices	20.0	0.0	
4868	85421200	Monolithic digital IC cards with an electronic IC (smart cards)	15.0	0.0	
4869	85421300	Monolithic digital IC obtained by MOS technology	15.0	0.0	
4870	85421400	Monolithic digital IC obtained by bipolar technology	15.0	0.0	
4871	85421900	Monolithic digital integrated circuits, nes	15.0	0.0	
4872	85423000	Other monolithic integrated circuits	15.0	0.0	
4873	85424000	Hybrid integrated circuits	20.0	0.0	
4874	85425000	Electronic microassemblies	20.0	0.0	
4875	85429000	Parts of electronic integrated circuits & microassemblies	20.0	0.0	
4876	85431100	Ion implanters for doping semiconductor materials	6.0	0.0	
4877	85431900	Other particle accelerators	6.0	5.0	
4878	85432010	General signal generators, output frequency<1,500 MHz	60.0	18.0	
4879	85432090	Other signal generators, nes	15.0	8.0	
4880	85433000	Machines for electroplating, electrolysis or electrophoresis	25.0	10.0	
4881	85434000	Electric fence energisers	25.0	10.0	
4882	85438100	Proximity cards and tags	25.0	0.0	
4883	85438910	Metal or mine detectors	12.0	6.0	
4884	85438920	High or medium frequency amplifiers	12.0	6.0	
4885	85438990	Electrical machines' apparatus having individual functions, nes	25.0	10.0	
4886	85439010	Parts of particle accelerators	6.0	5.0	
4887	85439021	Parts of signal generators of subheading 8543.2010	60.0	12.0	
4888	85439029	Parts of signal generators of subheading 8543.2090	15.0	8.0	
4889	85439030	Parts of metal or mine detectors	12.0	8.0	
4890	85439040	Parts of high or medium frequency amplifiers	12.0	8.0	
4891	85439090	Parts of oth machines' apparatus of heading 85.43 nes	25.0	8.0	
4892	85441100	Insulated winding wire of copper	50.0	15.0	
4893	85441900	Insulated winding wire not of copper	50.0	20.0	
4894	85442000	Co-axial cable & other co-axial electric conductors	15.0	10.0	
4895	85443010	Ignition wiring sets for locomotives, aircraft or ships	15.0	5.0	

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No	Tariff Item Number (1996 Version)	Description of Goods	Base Rate of Year 1992(%)	Updated Tariff Concession by Year 2005(%)	Remark
1	2	3	4	5	6
4896	85443090	Ignition wiring sets for motor vehicles	50.0	18.0	
4897	85444110	Electric cable fit with connectors, for voltage < 80 V	15.0	10.0	
4898	85444190	Electric conductor fit with connectors nes, voltage < 80 V	50.0	10.0	
4899	85444910	Electric cable without connectors, for a voltage < 80 V	15.0	10.0	
4900	85444990	Electric conductor without connectors nes, voltage < 80 V	50.0	10.0	
4901	85445110	Electric cable fit with connectors, 80V < voltage < 1,000 V	15.0	10.0	
4902	85445190	Electric conductor with connectors nes, 80V < voltage < 1,000 V	50.0	10.0	
4903	85445910	Electric cable without connectors, 80V < voltage < 1,000 V	15.0	10.0	
4904	85445990	Electric conductor without connectors nes, 80V < voltage < 1,000 V	50.0	18.0	
4905	85446011	Electric cable, for a voltage > 35 KV	15.0	8.4	
4906	85446019	Electric cable, 1,000V < voltage < 35 KV	30.0	14.0	
4907	85446090	Electric conductor nes, for a voltage > 1,000 V	50.0	21.0	
4908	85447000	Optical fibre cables, made up of individually sheathed fibres	15.0	0.0	
4909	85451100	Carbon or graphite electrodes, for furnaces	25.0	8.0	
4910	85451900	Carbon or graphite electrodes, for electrical purposes, nes	25.0	10.5	
4911	85452000	Carbon or graphite brushes	25.0	10.5	
4912	85459000	Art. of carbon or graphite, for electrical purposes, nes	25.0	10.5	
4913	85461000	Electrical insulators of glass	25.0	10.5	
4914	85462000	Electrical insulators of ceramics	25.0	12.0	
4915	85469000	Electrical insulators, nes	25.0	10.0	
4916	85471000	Insulating fittings of ceramics for electrical machines	25.0	8.0	
4917	85472000	Insulating fittings of plastics for electrical machines	25.0	8.0	
4918	85479010	Electric conduit tubing joints of base metals, with inner insulating lining	40.0	10.0	
4919	85479090	Insulating fittings for electrical machinery/appliances, nes	25.0	8.0	
4920	85481000	Waste/scrap of primary cells/batteries/electric accumulators	26.0	8.0	
4921	85489000	Electrical parts of machinery or apparatus, nes in Ch 85	30.0	14.0	
4922	86011011	Rail locomotives powered from DC motor, controlled by microprocessor	6.0	3.0	
4923	86011019	Rail locomotives powered from a DC motor, nes	6.0	3.0	
4924	86011020	Rail locomotives powered from an AC motor	6.0	3.0	
4925	86011090	Rail locomotives powered from external source of electricity, nes	6.0	3.0	
4926	86012000	Rail locomotives powered by electric batteries	6.0	3.0	
4927	86021010	Diesel-electric locomotives controlled by a microprocessor	6.0	3.0	
4928	86021090	Diesel-electric locomotives, nes	6.0	3.0	
4929	86029000	Rail locomotives nes & locomotive tenders	6.0	3.0	
4930	86031000	Self-propelled railway cars powered from an external electricity	6.0	3.0	
4931	86039000	Self-propelled railway cars nes	6.0	3.0	
4932	86040011	Tunnel clearance limit inspection cars	9.0	3.0	
4933	86040012	Rail grinding trains	9.0	3.0	
4934	86040019	Testing coaches & track inspection vehicles, nes	9.0	5.0	
4935	86040091	Railway electrification catenary installation cars	15.0	5.0	
4936	86040099	Railway/tram maintenance or service vehicles, nes	15.0	7.0	
4937	86050010	Railway passenger coaches	9.0	5.0	
4938	86050090	Tramway coaches; special purpose railway/tram coaches nes	9.0	5.0	
4939	86061000	Railway tank cars, not self-propelled	9.0	5.0	
4940	86062000	Railway cars, insulated or refrigerated, other than tank cars	9.0	5.0	
4941	86063000	Railway cars, self-discharging, excl. tank or refrigerated type	9.0	5.0	
4942	86069100	Railway cars, closed & covered	9.0	5.0	
4943	86069200	Railway cars, open, with non-removable sides of a height > 60 cm	9.0	5.0	
4944	86069900	Railway cars nes	9.0	5.0	
4945	86071100	Driving bogies & bissel-bogies	6.0	3.0	
4946	86071200	Bogies & bissel-bogies nes	6.0	3.0	
4947	86071910	Axles of railway/tramway vehicles etc	6.0	3.0	
4948	86071990	Wheels & parts nes, of railway/tramway vehicles	6.0	3.0	
4949	86072100	Air brakes & parts for railway rolling stock	6.0	3.0	
4950	86072900	Brakes nes & parts thereof for railway rolling stock	6.0	3.0	

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1	2	3	4	5	6
4951	86073000	Coupling devices & parts for railway rolling stock	6.0	3.0	
4952	86079100	Locomotive parts nes	6.0	3.0	
4953	86079900	Railway rolling stock parts nes	6.0	3.0	
4954	86080010	Automatic rail axle counting system	15.0	3.0	
4955	86080090	Signalling devices,etc nes. for railways waterways/airports & parts	15.0	4.0	
4956	86090010	20 feet cargo containers	25.0	10.5	
4957	86090020	40 feet cargo containers	25.0	10.5	
4958	86090090	Cargo containers special designd. nes	25.0	10.5	
4959	87011000	Pedestrian controlled tractors	15.0	9.0	
4960	87012000	Road tractors for semi-trailers (truck tractors)	15.0	12.0	
4961	87013000	Track-laying tractors (crawlers)	15.0	10.0	
4962	87019000	Wheeled tractors nes	15.0	12.0	
4963	87021020	Coaches for transport of passengers at aerodrome, diesel	70.0	8.0	
4964	87021091	Buses with seats >30, diesel	70.0	40.0	
4965	87021092	Buses with 20<seats<30, diesel	180.0	50.0	
4966	87021093	Buses with 10<seats<20, diesel	180.0	50.0	
4967	87029010	Other buses with seats >30, nes	70.0	40.0	
4968	87029020	Other buses with 20<seats<30, nes	180.0	50.0	
4969	87029030	Other buses with 10<seats<20, nes	180.0	50.0	
4970	87031000	Snowmobiles, golf cars & similar vehicles	120.0	30.0	
4971	87032130	Saloon cars, <1000 cc, spark-igni reciprocating	180.0	50.0	
4972	87032190	Cars nes, <1000 cc, spark-igni reciprocating	180.0	50.0	
4973	87032230	Saloon cars, >1000cc but<1500 cc, spark-igni recip	180.0	50.0	
4974	87032240	Cross-country cars(4WD), >1000cc but<1500cc, spark-igni recip	180.0	50.0	
4975	87032250	Minibuses (seats<9), >1000cc but<1500cc,spark-igni recip	180.0	50.0	
4976	87032290	Cars nes, >1000cc but<1500 cc, spark-igni recip	180.0	50.0	
4977	87032314	Saloon cars, >1500cc but <2500 cc,spark-igni recip	220.0	50.0	
4978	87032315	Cross-country cars(4WD),>1500cc but<2500 cc,spark-igni recip	220.0	50.0	
4979	87032316	Minibuses(seats<9), >1500cc but<2500 cc,spark-igni recip	220.0	50.0	
4980	87032319	Cars nes, >1500cc but<2500 cc,spark-igni recip	220.0	50.0	
4981	87032334	Saloon cars >2500cc but<3000 cc, spark-igni recip	220.0	50.0	
4982	87032335	Cross-country cars(4WD), >2500cc but<3000 cc, spark-igni recip	220.0	50.0	
4983	87032336	Minibuses(seats<9), >2500cc but<3000 cc, spark-igni recip	220.0	50.0	
4984	87032339	Cars nes, >2500cc but<3000 cc, spark-igni recip	220.0	50.0	
4985	87032430	Saloon cars, >3000 cc, spark-igni recip	220.0	55.0	
4986	87032440	Cross-country cars(4WD), >3000 cc, spark-igni recip	220.0	55.0	
4987	87032450	Minibuses (seats<9), >3000 cc, spark-igni recip	220.0	55.0	
4988	87032490	Cars nes, >3000 cc, spark-igni recip	220.0	55.0	
4989	87033130	Saloon cars, <1500 cc, diesel	180.0	50.0	
4990	87033140	Cross country cars(4WD), <1500cc, diesel	180.0	50.0	
4991	87033150	Minibuses (seats<9), <1500cc, diesel	180.0	50.0	
4992	87033190	Cars nes, <1500cc, diesel	180.0	50.0	
4993	87033230	Saloon cars, >1500cc but<2500 cc, diesel	220.0	50.0	
4994	87033240	Cross country cars(4WD), >1500cc but<2500 cc, diesel	220.0	50.0	
4995	87033250	Minibuses (seats<9), >1500cc but<2500 cc, diesel	220.0	50.0	
4996	87033290	Cars nes, >1500cc but<2500 cc, diesel	220.0	50.0	
4997	87033330	Saloon cars, >2500 cc, diesel	220.0	55.0	
4998	87033340	Cross country cars(4WD), >2500 cc, diesel	220.0	55.0	
4999	87033350	Minibuses (seats<9), >2500 cc, diesel	220.0	55.0	
5000	87033390	Cars nes, >2500 cc, diesel	220.0	55.0	
5001	87039000	Motor cars with seats<9, nes	180.0	50.0	
5002	87041030	Dumpers designed for off-highway use, with motor-driven wheel	15.0	10.0	
5003	87041090	Dumpers for off-highway use, nes	15.0	10.0	
5004	87042100	Trucks diesel, g.v.w. < 5 t	50.0	30.0	
5005	87042230	Trucks diesel, 5 t < g.v.w.<14 t	50.0	25.0	

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1	2	3	4	5	6
5006	87042240	Trucks diesel, 14 t < g.v.w. < 20 t	30.0	25.0	
5007	87042300	Trucks diesel, g.v.w. > 20 t	30.0	20.0	
5008	87043100	Trucks spark-igni, g.v.w. < 5 t	50.0	30.0	
5009	87043230	Trucks spark-igni, 5 t < g.v.w. < 8 t	50.0	25.0	
5010	87043240	Trucks spark-igni, g.v.w. > 8 t	50.0	25.0	
5011	87049000	Trucks nes	50.0	25.0	
5012	87051010	Crane lorries with a lifting capacity > 100 t	20.0	10.0	
5013	87051090	Crane lorries with a lifting capacity < 100 t	20.0	18.0	
5014	87052000	Mobile drilling derricks	12.0	12.0	
5015	87053000	Fire fighting vehicles	3.0	3.0	
5016	87054000	Mobile concrete mixers	25.0	15.0	
5017	87059010	Radio communication vans	9.0	9.0	
5018	87059020	Mobile radiological units	9.0	9.0	
5019	87059030	Mobile environmental monitoring units	15.0	12.0	
5020	87059040	Mobile clinics	20.0	12.0	
5021	87059050	Mobile electric generator sets	20.0	12.0	
5022	87059060	Mobile refuellers' air-conditioners/deicers used for aircraft	25.0	12.0	
5023	87059070	Snow-clearance vehicles used for road or airfield runways	25.0	12.0	
5024	87059080	Oil-well measuring carts, crushing mill carts and sand	25.0	12.0	
5025	87059090	Special purpose motor vehicles nes	25.0	12.0	
5026	87060010	Chassis fit with engines for dumpers	9.0	8.0	
5027	87060021	Chassis fit with engines for trucks of g.v.w. > 14 t	20.0	15.0	
5028	87060022	Chassis fit with engines for trucks of g.v.w. < 14 t	35.0	20.0	
5029	87060030	Chassis fit with engines for buses with seats > 30	50.0	35.0	
5030	87060040	Chassis fit with engines for crane lorries	80.0	20.0	
5031	87060090	Chassis fit with engines for oth vehicles of 87.01 to 87.05	80.0	35.0	
5032	87071000	Bodies for passenger carrying vehicles	80.0	50.0	
5033	87079010	Bodies for buses with 10 to 29 seats	50.0	25.0	
5034	87079090	Bodies for tractors, buses, trucks, special purpose vehicles, nes	50.0	25.0	
5035	87081000	Bumpers & parts nes of motor vehicles	80.0	25.0	
5036	87082100	Safety seat belts of motor vehicles	80.0	25.0	
5037	87082910	Seat angle adjuster	80.0	25.0	
5038	87082920	Safety airbags	80.0	25.0	
5039	87082990	Parts & accessories of bodies nes for motor vehicles	80.0	25.0	
5040	87083100	Mounted brake linings of motor vehicles	80.0	25.0	
5041	87083910	Brakes & parts nes of tractors	9.0	6.0	
5042	87083920	Brakes & parts nes of buses with seats > 30	50.0	25.0	
5043	87083930	Brakes & parts nes of dumpers	6.0	6.0	
5044	87083940	Brakes & parts nes of trucks of 8704.2100/2230/3100/3230	35.0	24.5	
5045	87083950	Brakes & parts nes of trucks of 8704.2240, 8704.2300, 8704.3240	20.0	10.0	
5046	87083960	Brakes & parts nes of vehicles of 87.05	80.0	15.0	
5047	87083990	Brakes & parts nes of other vehicles of 87.02 to 87.04	80.0	25.0	
5048	87084010	Gear boxes of tractors	9.0	6.0	
5049	87084020	Gear boxes of buses with seats > 30	50.0	24.5	
5050	87084030	Gear boxes of dumpers	6.0	6.0	
5051	87084040	Gear boxes of trucks of 8704.2100/2230/3100/3230	35.0	24.5	
5052	87084050	Gear boxes of trucks of 8704.2240, 8704.2300, 8704.3240	20.0	10.0	
5053	87084060	Gear boxes of vehicles of 87.05	80.0	15.0	
5054	87084090	Gear boxes of other motor vehicles of 87.02 to 87.04	80.0	25.0	
5055	87085010	Drive axles with differential of tractors	9.0	6.0	
5056	87085020	Drive axles with differential of buses with seats > 30	50.0	25.0	
5057	87085030	Drive axles with differential of dumpers	6.0	6.0	
5058	87085040	Drive axles with differential of trucks of 8704.2100/2230/3100/3230	35.0	24.5	
5059	87085050	Drive axles with differential of trucks of 8704.2240, 8704.2300, 8704.3240	20.0	10.0	
5060	87085060	Drive axles with differential of vehicles of 87.05	80.0	15.0	

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1	2	3	4	5	6
5061	87085090	Drive axles with differential of other vehicles of 87.02 to 87.04	80.0	25.0	
5062	87086010	Non-driving axles & parts of tractors	9.0	6.0	
5063	87086020	Non-driving axles & parts of buses with seats $\geq 30$	50.0	25.0	
5064	87086030	Non-driving axles & parts of dumpers	6.0	6.0	
5065	87086040	Non-driving axles & parts of trucks of 8704.2100/2230/3100/3230	35.0	24.5	
5066	87086050	Non-driving axles & parts of trucks of 8704.2240, 8704.2300, 8704.3240	20.0	10.0	
5067	87086060	Non-driving axles & parts of vehicles of 87.05	80.0	15.0	
5068	87086090	Non-driving axles & parts of other vehicles of 87.02 to 87.04	80.0	25.0	
5069	87087010	Road wheel & parts of tractors	80.0	6.0	
5070	87087020	Road wheel & parts of buses with seats $\geq 30$	80.0	25.0	
5071	87087030	Road wheel & parts of dumpers	80.0	6.0	
5072	87087040	Road wheel & parts of trucks of 8704.2100/2230/3100/3230	80.0	25.0	
5073	87087050	Road wheel & parts of trucks of 8704.2240, 8704.2300, 8704.3240	80.0	10.0	
5074	87087060	Road wheel & parts of vehicles of 87.05	80.0	15.0	
5075	87087090	Road wheel & parts of other vehicles of 87.02 to 87.04	80.0	25.0	
5076	87088010	Shock absorbers of vehicles of 87.03	80.0	25.0	
5077	87088090	Shock absorbers of vehicles of 87.01, 87.02, 87.04, 87.05	80.0	25.0	
5078	87089100	Radiators of motor vehicles	80.0	25.0	
5079	87089200	Mufflers & exhaust pipes of motor vehicles	80.0	25.0	
5080	87089310	Clutches & parts of tractors	9.0	6.0	
5081	87089320	Clutches & parts of buses with seats $\geq 30$	50.0	25.0	
5082	87089330	Clutches & parts of dumpers	6.0	6.0	
5083	87089340	Clutches & parts of trucks of 8704.2100/2230/3100/3230	35.0	24.5	
5084	87089350	Clutches & parts of trucks of 8704.2240, 8704.2300, 8704.3240	20.0	10.0	
5085	87089360	Clutches & parts of vehicles of 87.05	80.0	15.0	
5086	87089390	Clutches & parts of other vehicles of 87.02 to 87.04	80.0	25.0	
5087	87089410	Steering wheels columns boxes of tractors	9.0	6.0	
5088	87089420	Steering wheels columns boxes of buses with seats $\geq 30$	50.0	25.0	
5089	87089430	Steering wheels columns boxes of dumpers	6.0	6.0	
5090	87089440	Steering wheel column box of trucks of 8704.2100/2230/3100/3230	35.0	24.5	
5091	87089450	Steering wheels columns boxes of trucks of 8704.2240, 8704.2300, 8704.3240	20.0	10.0	
5092	87089460	Steering wheels columns boxes of vehicles of 87.05	80.0	15.0	
5093	87089490	Steering wheels columns boxes of oth vehicles of 87.02 to 87.04	80.0	25.0	
5094	87089910	Parts & accessories nes of tractors	80.0	6.0	
5095	87089920	Parts & accessories nes of buses with seats $\geq 30$	80.0	25.0	
5096	87089930	Parts & accessories nes of dumpers	80.0	6.0	
5097	87089940	Parts & accessories nes of trucks of 8704.2100/2230/3100/3230	80.0	25.0	
5098	87089950	Parts & accessories nes of trucks of 8704.2240, 8704.2300, 8704.3240	80.0	10.0	
5099	87089960	Parts & accessories nes of vehicles of 87.05	80.0	15.0	
5100	87089990	Parts & accessories nes of other vehicles of 87.02 to 87.04	80.0	25.0	
5101	87091100	Work trucks, electricly powered, used in factories & warehouses	20.0	10.0	
5102	87091900	Work trucks not electrically powered	20.0	10.5	
5103	87099000	Work truck parts	12.0	8.4	
5104	87100010	Tanks & other armoured fighting vehicles, motorised	80.0	15.0	
5105	87100090	Parts of tanks & other armoured fighting vehicles	80.0	15.0	
5106	87111000	Motorcycles with reciprocating piston engine $\leq 50$ cc or less	120.0	45.0	
5107	87112000	Motorcycles with, 50 cc < piston engine $\leq 250$ cc	120.0	45.0	
5108	87113000	Motorcycles with, 250 cc < piston engine $\leq 500$ cc	120.0	45.0	
5109	87114000	Motorcycles with, 500 cc < piston engine $\leq 800$ cc	120.0	40.0	
5110	87115000	Motorcycles with piston engine $> 800$ cc	120.0	30.0	
5111	87119000	Motorcycles with other than a reciprocating piston engine	120.0	45.0	
5112	87120011	Racing & similar bicycles	100.0	20.0	
5113	87120012	Cross-country bicycles	100.0	20.0	
5114	87120019	Bicycles, nes	100.0	20.0	
5115	87120090	non-motorised cycles, nes	100.0	25.0	

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1	2	3	4	5	6
5116	87131000	Wheelchairs not mechanically propelled	15.0	6.0	
5117	87139000	Wheelchairs, mechanically propelled	15.0	6.0	
5118	87141100	Motorcycle saddles	80.0	30.0	
5119	87141900	Motorcycle parts nes	80.0	30.0	
5120	87142000	Wheelchair parts nes	12.0	5.0	
5121	87149100	Bicycle frames & forks, & parts thereof	60.0	18.0	
5122	87149200	Bicycle wheel rims & spokes	60.0	18.0	
5123	87149300	Bicycle hubs & free-wheel sprocket wheels	60.0	18.0	
5124	87149400	Bicycle brakes, including coaster braking hubs, & parts	60.0	18.0	
5125	87149500	Bicycle saddles	60.0	18.0	
5126	87149600	Bicycle pedals & crank-gear & parts thereof	60.0	18.0	
5127	87149900	Bicycle parts nes	60.0	18.0	
5128	87150000	Baby carriages & parts thereof	60.0	20.0	
5129	87161000	Trailers for housing or camping	25.0	10.0	
5130	87162000	Trailers for agricultural purposes	25.0	10.0	
5131	87163110	Oil tanker trailers & semi-trailers	15.0	10.0	
5132	87163190	Tanker trailers & semi-trailers nes	25.0	10.0	
5133	87163910	Van trailers & semi-trailers	15.0	10.0	
5134	87163990	Other trailers nes for the transport of goods	25.0	10.0	
5135	87164000	Trailers & semi-trailers nes	25.0	10.0	
5136	87168000	Wheelbarrows, hand-carts, rickshaws & oth hand propeled vehicles	60.0	10.0	
5137	87169000	Trailer & other vehicle parts nes	25.0	10.0	
5138	88011000	Gliders & hang gliders	6.0	3.0	
5139	88019000	Balloons, dirigibles & non-powered aircraft nes	6.0	3.0	
5140	88021100	Helicopters of an unladen weight < 2,000 kg	6.0	3.0	
5141	88021210	Helicopters, 2,000 kg < unladen weight < 7,000 kg	6.0	2.0	
5142	88021220	Helicopters of an unladen weight > 7,000 kg	6.0	2.0	
5143	88022000	Aircraft nes of an unladen weight < 2,000 kg	6.0	5.0	
5144	88023000	Aircraft nes, 2,000 kg < unladen weight < 15,000 kg	6.0	5.0	
5145	88024010	Aircraft nes, 15,000 kg < unladen weight < 45,000 kg	6.0	5.0	
5146	88024020	Aircraft nes of an unladen weight > 45,000 kg	6.0	1.0	
5147	88026000	Spacecraft & spacecraft launch vehicles	6.0	2.0	
5148	88031000	Propellers & rotors & parts thereof	6.0	1.0	
5149	88032000	Under-carriages & parts thereof	6.0	1.0	
5150	88033000	Parts nes of aircraft	6.0	1.0	
5151	88039000	Parts of balloons, dirigibles, gliders & spacecraft nes	6.0	0.0	
5152	88040000	Parachutes & parts & accessories thereof	6.0	2.0	
5153	88051000	Aircraft launching & deck-arrestor gear & parts thereof	6.0	1.5	
5154	88052000	Flight simulators & parts thereof	6.0	1.5	
5155	89011010	Passenger vessels, motorized not motorized	9.0	5.0	
5156	89011090	Passenger vessels, not motorized	20.0	8.0	
5157	89012000	Tankers	9.0	9.0	
5158	89013000	Refrigerated vessels other than tankers	9.0	9.0	
5159	89019010	Cargo vessels, motorized	9.0	9.0	
5160	89019090	Cargo vessels, not motorized	20.0	8.0	
5161	89020010	Fishing vessels & factory ships, motorized	9.0	7.0	
5162	89020090	Fishing vessels & factory ships, not motorized	20.0	8.0	
5163	89031000	Inflatable pleasure craft	20.0	10.0	
5164	89039100	Sailboats, with or without auxiliary motor	20.0	8.0	
5165	89039200	Motorboats, other than outboard motorboats	20.0	10.5	
5166	89039900	Rowing boats, canoes, sculls & other pleasure boats nes	20.0	10.0	
5167	89040000	Tugs & pusher craft	9.0	9.0	
5168	89051000	Dredgers	6.0	3.0	
5169	89052000	Floating or submersible drilling or production platforms	6.0	6.0	
5170	89059010	Floating docks	20.0	8.0	



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1	2	3	4	5	6
5171	89059090	Vessels with navigability as subsidiary functions, nes	6.0	3.0	
5172	89060010	Vessels nes, motorized	9.0	5.0	
5173	89060090	Vessels nes, not motorized	20.0	8.0	
5174	89071000	Inflatable rafts including those for carry shipwrecked persons	20.0	8.0	
5175	89079000	Buoys, beacons, coffer-dams, pontoons & oth floating structures	20.0	8.0	
5176	89080000	Vessels & other floating structures for breaking up	6.0	3.0	
5177	90011000	Optical fbrs,optical fbr bundles, cables,excl those of heading 85.44	15.0	8.0	
5178	90012000	Sheets & plates of polarising material	15.0	8.0	
5179	90013000	Contact lenses	50.0	20.0	
5180	90014010	Spectacle lenses of glass, photochromic	70.0	20.0	
5181	90014091	Sunglasses lenses of glass, not photochromic	70.0	20.0	
5182	90014099	Spectacle lenses of glass, nes, not photochromic	50.0	20.0	
5183	90015010	Spectacle lenses of other materials, photochromic	70.0	20.0	
5184	90015091	Sunglasses lenses of other materials, not photochromic	70.0	20.0	
5185	90015099	Spectacle lenses of other materials, nes, not photochromic	50.0	20.0	
5186	90019000	Prisms mirrors/oth optical elements of any material, unmounted, nes	15.0	8.0	
5187	90021110	Objective lenses for photo cameras of 9006.1010 to 9006.3000	9.0	8.0	
5188	90021120	Objective lenses for microfiche microfilm readers	9.0	8.0	
5189	90021190	Objective lenses for photo camera enlarger/reducer, projector, nes	60.0	15.0	
5190	90021910	Objective lenses for cinema cameras or projectors	30.0	15.0	
5191	90021990	Objective lenses, nes	40.0	15.0	
5192	90022010	Filters for photo cameras	60.0	15.0	
5193	90022090	Filters, nes	30.0	15.0	
5194	90029010	Other optical elements, mounted, for photo cameras	60.0	15.0	
5195	90029090	Other optical elements, mounted, nes	30.0	15.0	
5196	90031100	Frames & mountings for spectacles, goggles or the like, of plastic	50.0	18.0	
5197	90031900	Frames & mountings for spectacles,goggles or like,of oth materials	50.0	21.0	
5198	90039000	Parts for frames & mountings for spectacles, goggles or the like	50.0	21.0	
5199	90041000	Sunglasses	80.0	20.0	
5200	90049010	Photochromic spectacles	80.0	16.0	
5201	90049090	Spectacles, goggles & the like, nes	70.0	20.0	
5202	90051000	Binoculars	30.0	15.0	
5203	90058010	Astronomical telescopes & other instruments	3.0	3.0	
5204	90058090	Monoculars and other optical telescopes	30.0	12.0	
5205	90059010	Parts & accessories of instruments of 9005.8010	3.0	2.0	
5206	90059090	Parts & accessories of telescopes of 9005.1000 or 9005.8090	20.0	8.0	
5207	90061010	Electronic colour scanners used for prep printing plate/cylinder	15.0	12.0	
5208	90061090	Cameras for preparing printing plates or cylinders, nes	15.0	10.0	
5209	90062000	Cameras for recording documents on microfilm or microfiche,etc	12.0	9.0	
5210	90063000	Cameras designed for special use, underwater, aerial survey, etc	12.0	9.0	
5211	90064000	Instant print cameras	50.0	5.0	
5212	90065100	SLR cameras for film < 35mm	80.0	25.0	
5213	90065200	Other cameras for roll film < 35 mm	80.0	25.0	
5214	90065300	Other cameras for film of 35 mm	80.0	25.0	
5215	90065900	Photographic, other than cinematographic cameras nes	80.0	25.0	
5216	90066100	Photographic discharge lamp (electronic) flashlight apparatus	60.0	18.0	
5217	90066200	Flashbulbs, flasheubes & the like	60.0	18.0	
5218	90066900	Photographic flashlight apparatus, nes	60.0	18.0	
5219	90069110	Parts & accessories of cameras of 9006.1010 to 9006.3000	12.0	8.0	
5220	90069120	Parts & accessories of instant print cameras	80.0	5.0	
5221	90069191	Automatic focal setting units of photo cameras	80.0	10.0	
5222	90069192	Shutter units of photo cameras	80.0	10.0	
5223	90069199	Parts & accessories nes of other photo cameras	80.0	10.0	
5224	90069900	Parts & accessories of photo flashlight apparatus & flashbulbs	60.0	12.0	
5225	90071100	Cinematographic cameras for film <16 mm or for double-8 mm film	30.0	14.0	

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5226	90071910	High speed cinematographic cameras	30.0	14.0	
5227	90071990	Cinematographic cameras, nes	30.0	14.0	
5228	90072000	Cinematographic projectors	30.0	14.0	
5229	90079100	Parts & accessories for cinematographic cameras	30.0	8.4	
5230	90079200	Parts & accessories for cinematographic projectors	30.0	8.4	
5231	90081000	Slide projectors	30.0	14.0	
5232	90082000	Microfilm, microfiche or other microform readers	12.0	10.0	
5233	90083010	Orthographic image projectors	30.0	18.0	
5234	90083090	Image projectors, nes	30.0	18.0	
5235	90084000	Photographic enlargers & reducers, other than cinematographic	50.0	20.0	
5236	90089010	Parts & accessories of microfiche film readers	12.0	8.0	
5237	90089020	Parts & accessories of photo enlargers and reducers	50.0	14.0	
5238	90089090	Parts & accessories of projectors of 9008.1000, 9008.3000	30.0	14.0	
5239	90091110	Multicoloured electrostatic photo-copying apparatus, direct process	50.0	0.0	
5240	90091190	Other electrostatic photo-copying apparatus, direct process type	50.0	0.0	
5241	90091210	Multicolored electrostatic photo-copying apparatus, indirect process	50.0	22.0	
5242	90091290	Other electrostatic photo-copying apparatus, indirect process type	50.0	22.0	
5243	90092110	Multicolored photo-copying apparatus with an optical system, nes	50.0	0.0	
5244	90092190	Photo-copying apparatus with an optical system, nes	50.0	0.0	
5245	90092210	Multicolored contact type photo-copying apparatus	50.0	22.0	
5246	90092290	Other contact type photo-copying apparatus	50.0	22.0	
5247	90093010	Multicolored thermo-copying apparatus	50.0	22.0	
5248	90093090	Other thermo-copying apparatus	50.0	22.0	
5249	90099010	Organic photo-conductor (OPC)	50.0	0.0	
5250	90099090	Parts & accessories, nes, of photo-copying apparatus	50.0	0.0	
5251	90101010	Automatic developing apparatus for cinema film	30.0	14.0	
5252	90101020	Automatic developing apparatus for special use photo film	15.0	8.4	
5253	90101091	Automatic color film developing/exposing apparatus	30.0	25.0	
5254	90101099	Automatic film developing exposing apparatus, nes	30.0	25.0	
5255	90104100	Direct write-on-wafer apparatus	30.0	0.0	
5256	90104200	Step and repeat aligners	30.0	0.0	
5257	90104900	Appara for drawing of circuit pattern on sensitid semiconductor nes	30.0	0.0	
5258	90105010	Negatoscopes	40.0	14.0	
5259	90105021	Apparatus for cinematographic laboratories, nes	30.0	14.0	
5260	90105022	Apparatus for special use photo film, nes	15.0	8.4	
5261	90105029	Apparatus for photographic laboratories, nes	30.0	20.0	
5262	90106000	Projection screens	40.0	14.0	
5263	90109010	Parts & accessories of apparatus of 9010.1010 or 9010.2091	30.0	10.0	
5264	90109020	Parts & accessories of apparatus of 9010.1020 or 9010.2092	15.0	8.0	
5265	90109090	Parts & accessories of other apparatus of 90.10	30.0	10.0	
5266	90111000	Stereoscopic microscopes	9.0	8.0	
5267	90112000	Microscopes, for photo cinephotomicrography or microprojection	9.0	8.0	
5268	90118000	Microscopes, optical, nes	9.0	8.0	
5269	90119000	Parts & accessories for optical microscopes	9.0	8.0	
5270	90121000	Microscopes other than optical microscopes & diffraction apparatus	9.0	9.0	
5271	90129000	Parts & accessories for microscopes other than optical microscopes	9.0	6.0	
5272	90131000	Telescopic sights for fitting to arms; periscopes; telescopes etc	9.0	8.0	
5273	90132000	Lasers, other than laser diodes	6.0	6.0	
5274	90138010	Hand magnifying glasses	40.0	12.0	
5275	90138020	Door eyes	40.0	12.0	
5276	90138090	Crystal devices nes; optical appliances/instruments nes	12.0	8.0	
5277	90139010	Parts & accessories of appliances of 9013.1000 or 9013.2000	6.0	6.0	
5278	90139090	Parts & accessories of other appliances/instruments of 90.13	12.0	8.4	
5279	90141000	Direction finding compasses	3.0	2.0	
5280	90142000	Instruments for aeronautical or space navigation (exc compasses)	3.0	2.0	

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1	2	3	4	5	6
5281	90148000	Navigational instruments & appliances nes	3.0	2.0	
5282	90149000	Parts & accessories of instruments appliances of 90.14	3.0	1.5	
5283	90151000	Rangefinders	9.0	9.0	
5284	90152000	Theodolites & tachometers	9.0	9.0	
5285	90153000	Surveying levels	9.0	9.0	
5286	90154000	Photogrammetrical surveying instruments & appliances	9.0	9.0	
5287	90158000	Survey,hydro-oceanographic,meteorological,geophysic instrument nes	9.0	9.0	
5288	90159000	Parts & accessories for use with the apparatus of heading No 90.15	9.0	7.0	
5289	90160010	Balances of a sensitivity of 0.1 mg or better	9.0	9.0	
5290	90160090	Balances of a sensitivity between 0.1 mg & 50 mg	20.0	10.5	
5291	90171000	Drafting tables & machines, whether or not automatic	15.0	8.0	
5292	90172000	Drawing, marking-out or mathematical calculating instruments, nes	50.0	15.0	
5293	90173000	Micrometers, callipers & gauges	15.0	8.0	
5294	90178000	Instruments for measuring length, for use in the hand, nes	15.0	8.0	
5295	90179000	Parts & accessories for use with the apparatus of heading No 90.17	15.0	8.0	
5296	90181100	Electro-cardiographs	12.0	8.0	
5297	90181210	B- ultrasonic diagnostic apparatus	25.0	12.0	
5298	90181290	Ultrasonic diagnostic apparatus, nes	12.0	9.0	
5299	90181300	Magnetic resonance imaging system (MRI)	12.0	6.0	
5300	90181400	Scintigraphic apparatus	12.0	9.0	
5301	90181930	Patient monitoring apparatus	12.0	6.0	
5302	90181990	Electro-diagnostic apparatus, nes	12.0	7.0	
5303	90182000	Ultra-violet or infra-red ray apparatus	12.0	5.0	
5304	90183100	Syringes, with or without needles	40.0	12.0	
5305	90183210	Tubular metal needles	40.0	12.0	
5306	90183220	Needles for sutures	12.0	5.0	
5307	90183900	Needles nes, catheters, cannulae & the like	12.0	5.0	
5308	90184100	Dental drill engines	12.0	6.0	
5309	90184910	Dentists' chairs with dental equipment	12.0	5.0	
5310	90184990	Dental instruments & appliances, nes	12.0	6.0	
5311	90185000	Ophthalmic instruments & appliances, nes	12.0	6.0	
5312	90189010	Stethoscopes	12.0	5.0	
5313	90189020	Sphygmomanometers	12.0	7.0	
5314	90189030	Endoscopes	12.0	6.0	
5315	90189040	Artificial kidney (dialysis) apparatus	12.0	6.0	
5316	90189050	Diathermy apparatus	12.0	6.0	
5317	90189060	Blood transfusion apparatus	12.0	6.0	
5318	90189070	Anaesthetic apparatus and instrument	12.0	6.0	
5319	90189090	Medical veterinary instruments & appliances, nes	12.0	6.0	
5320	90191010	Massage apparatus	30.0	15.0	
5321	90191090	Mechano-therapy appliances; psych aptitude-testing apparatus	20.0	6.0	
5322	90192000	Oxygen therapy... & other therapeutic respiration apparatus	12.0	6.0	
5323	90200000	Breathing appliances and gas masks	20.0	8.0	
5324	90211100	Artificial joints	12.0	5.0	
5325	90211900	Orthopaedic or fracture appliances, nes	12.0	5.0	
5326	90212100	Artificial teeth	12.0	7.0	
5327	90212900	Dental fittings, nes	12.0	7.0	
5328	90213000	Artificial parts of the body, nes	12.0	5.0	
5329	90214000	Hearing aids, excluding parts & accessories	12.0	7.0	
5330	90215000	Pacemakers for stimulating heart muscles, excl parts & accessories	12.0	5.0	
5331	90219000	Appliances worn,carried or implanted in the body,nes	12.0	5.0	
5332	90221200	Computed tomography scanners (CT)	6.0	6.0	
5333	90221300	X-ray apparatus for dental use	6.0	6.0	
5334	90221400	X-ray apparatus for medical, surgical or veterinary uses	6.0	6.0	
5335	90221900	X-ray apparatus for other uses	6.0	5.0	

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5336	90222100	Alpha beta gamma radiation apparatus for medical surg'dent/vet uses	6.0	6.0	
5337	90222900	Alpha beta gamma radiation apparatus for other uses	6.0	6.0	
5338	90223000	X-ray tubes	6.0	6.0	
5339	90229010	X-ray intensifiers	6.0	6.0	
5340	90229090	Parts & accessories of apparatus of 90.22, nes	6.0	6.0	
5341	90230000	Instruments/apparatus models, for demonstrational purposes	15.0	7.0	
5342	90241000	Machines & appliances for testing metals	15.0	7.0	
5343	90248000	Machines & appliances for testing other materials	15.0	7.0	
5344	90249000	Parts & accessories of mach.& appl of 9024.1000 or 9024.8000	15.0	6.0	
5345	90251100	Thermo pyrometers,liquid-filled for direct reading	30.0	5.0	
5346	90251910	Other thermo pyrometers, for technical use	15.0	8.4	
5347	90251990	Thermo pyrometers, nes	60.0	8.4	
5348	90258000	Hydrometers,barometers, hygrometers & psychrometers, nes	20.0	11.0	
5349	90259000	Parts & accessories for use with the apparatus of heading No 90.25	15.0	8.0	
5350	90261000	Instruments/apparatus for measure/checking liquid flow/level	12.0	7.0	
5351	90262000	Instruments/apparatus for measuring or checking pressure	12.0	7.0	
5352	90268000	Instruments/apparatus f measr check liquid/gas variabls, nes	12.0	7.0	
5353	90269000	Parts and accessories of instruments/appliances of 90.26	12.0	7.0	
5354	90271000	Gas or smoke analysis apparatus	12.0	7.0	
5355	90272000	Chromatographs & electrophoresis instruments	12.0	7.0	
5356	90273000	Spectro/spectrophotometers & spectrographs using optical radiations	12.0	8.0	
5357	90274000	Exposure meters	50.0	14.0	
5358	90275000	Instruments & apparatus using optical radiations, nes	12.0	8.0	
5359	90278000	Instruments & apparatus for physical or chemical analysis, nes	12.0	8.0	
5360	90279000	Microtomes; parts & access of instruments/appliances of 90.27	12.0	6.0	
5361	90281010	Coal gas meters	20.0	10.0	
5362	90281090	Other gas meters, nes	20.0	10.0	
5363	90282010	Water meters	20.0	10.0	
5364	90282090	Other liquid meters, nes	20.0	10.0	
5365	90283000	Electricity meters	20.0	10.0	
5366	90289010	Parts & accessories of technical-use meters of 90.28	20.0	8.4	
5367	90289090	Parts & accessories of non-technical-use meters of 90.28	40.0	8.4	
5368	90291010	Revolution counters	40.0	15.0	
5369	90291020	Taximeters and mileometers	25.0	15.0	
5370	90291090	Production counters, pedometers & the like	25.0	15.0	
5371	90292010	Speed indicators for vehicles	25.0	15.0	
5372	90292090	Speed indicators not for vehicles, tachometers; stroboscopes	25.0	15.0	
5373	90299000	Parts & accessories of apparatus of heading 90.29	25.0	6.0	
5374	90301000	Instruments/apparatus for measur detecting ionising radiations	15.0	9.0	
5375	90302010	Cathode-ray oscilloscopes oscillographs, <300 MHz, f general use	60.0	14.0	
5376	90302090	Cathode-ray oscilloscopes oscillographs, nes	15.0	8.0	
5377	90303110	Multimeter, digital, measuring range≤ 5.5, no recording device	100.0	15.0	
5378	90303190	Multimeter, digital, measuring range> 5.5, no recording device	15.0	8.0	
5379	90303910	Ammeter or voltmeter, digital, measur range≤ 5.5, no recordg device	100.0	15.0	
5380	90303920	Resistance measuring nstruments, no recording device	60.0	14.0	
5381	90303990	Voltage/currnt, etc measurg intrument without recording device, nes	15.0	9.0	
5382	90304010	Frequency meters, digital, measuring range <12.4GHz	60.0	5.0	
5383	90304090	Instruments/apparatus specially for telecommunications nes	15.0	5.0	
5384	90308200	Instruments/apparatus for measur/check semiconductor wafers/devices	15.0	5.0	
5385	90308310	Elec inductance/capacitance measur instrument, with recordg device	60.0	14.0	
5386	90308390	Elect quantity measur/check instruments with recording device, nes	15.0	8.0	
5387	90308910	Elec inductance/capacitance measur instrument, nes	60.0	14.0	
5388	90308990	Elect quantity measur/checking instruments, nes	15.0	10.0	
5389	90309000	Parts & access of instruments/appliances of heading 90.30	12.0	7.0	
5390	90311000	Machines for balancing mechanical parts, nes	12.0	7.0	

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1	2	3	4	5	6
5391	90312000	Test benches, nes	12.0	7.0	
5392	90313000	Profile projectors, nes	15.0	10.0	
5393	90314100	Optical instrumt appliance for inspectng semiconductor wafer/device	12.0	0.0	
5394	90314900	Optical instruments & appliances, nes	12.0	7.0	
5395	90318000	Measuring or checking instruments, appliances & machines, nes	12.0	7.0	
5396	90319000	Parts & accessories of instruments'appl machines of 90.31	12.0	7.0	
5397	90321000	Thermostats	12.0	7.0	
5398	90322000	Manostats	12.0	7.0	
5399	90328100	Hydraulic pneumatic automatic regulat contrl instrumen/appliance	12.0	7.0	
5400	90328900	Automatic regulating or controlling instruments & apparatus, nes	12.0	7.0	
5401	90329000	Parts & accessories of instruments appliances of 90.32	12.0	7.0	
5402	90330000	Parts & access nes for machines..etc, of Chapter 90	12.0	6.0	
5403	91011100	Electric wrist-watches mech display, with precious mtl case	50.0	25.0	
5404	91011200	Electric wrist-watches with opto-electro disp, with prec mtl case	50.0	16.0	
5405	91011900	Electric wrist-watches, with case of precious metal, nes	50.0	16.0	
5406	91012100	Wrist-watches with automatic winding with pecious mtl case, nes	50.0	20.0	
5407	91012900	Wrist-watches, with a case of precious metal, nes	50.0	20.0	
5408	91019100	Electric pocket-watch & oth watches with precious mtl case	50.0	25.0	
5409	91019900	Pocket-watches & other watches with precious metal case, nes	50.0	20.0	
5410	91021100	Electric wrist-watches with mechanical display only	50.0	25.0	
5411	91021200	Electric wrist-watches with opto-electronic display only	50.0	25.0	
5412	91021900	Electric wrist-watches, nes	50.0	16.0	
5413	91022100	Wrist-watches with automatic winding nes	50.0	20.0	
5414	91022900	Wrist-watches, nes	50.0	20.0	
5415	91029100	Electric pocket-watches & other watches, nes	50.0	25.0	
5416	91029900	Pocket-watches & other watches, nes	50.0	20.0	
5417	91031000	Electric clocks with watch movements	50.0	25.0	
5418	91039000	Clocks with watch movements, nes excl clock of 91.04	50.0	20.0	
5419	91040000	Instrument panel clocks/clocks of sim type for vehicle/aircraft	50.0	16.0	
5420	91051100	Electric alarm clocks	50.0	25.0	
5421	91051900	Alarm clocks, nes	50.0	20.0	
5422	91052100	Electric wall clocks	50.0	25.0	
5423	91052900	Wall clocks, nes	50.0	20.0	
5424	91059110	Electric astronomical chronometer	3.0	3.0	
5425	91059190	Other electric clocks	50.0	25.0	
5426	91059900	Clocks, nes	50.0	16.0	
5427	91061000	Time-registers; time-recorders	40.0	16.0	
5428	91062000	Parking meters	40.0	16.0	
5429	91069000	Time of day recording apparatus, nes	40.0	16.0	
5430	91070000	Time switches with clock or watch movement/synchronous motor	40.0	16.0	
5431	91081100	Electric atch movements, assembled, with mechanical display	50.0	16.0	
5432	91081200	Electric watch movements, assembled, with opto-electronic display	50.0	16.0	
5433	91081900	Electric watch movements, assembled, nes	50.0	16.0	
5434	91082000	Watch movements, complete & assembled, with automatic winding, nes	50.0	16.0	
5435	91089100	Watch movements, complete & assembled, measuring 33.8 mm or less, nes	50.0	16.0	
5436	91089900	Watch movements, complete & assembled, nes	50.0	16.0	
5437	91091100	Electric clock movements, complete & assembled, for alarm clocks	50.0	16.0	
5438	91091900	Electric clock movements, complete & assembled, nes	50.0	16.0	
5439	91099000	Clock movements, complete & assembled, nes	50.0	16.0	
5440	91101100	Complete movements of watches, unassembled or partly assembled	50.0	16.0	
5441	91101200	Incomplete movements of watches, assembled	50.0	16.0	
5442	91101900	Rough movements of watches	50.0	16.0	
5443	91109010	Complete movements of clocks, unassembled or partly assembled	50.0	16.0	
5444	91109090	Rough clock movements, unassembled or partly assembled	50.0	16.0	
5445	91111000	Watch cases of precious metal or of metal clad with precious metal	50.0	14.0	

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No	Tariff Item Number (1996 Version)	Description of Goods	Base Rate of Year 1992(%)	Updated Tariff Concession by Year 2005(%)	Remark
1	2	3	4	5	6
5446	91112000	Watch cases of base metal	60.0	14.0	
5447	91118000	Watch cases, nes	60.0	14.0	
5448	91119000	Parts of watch cases	60.0	14.0	
5449	91121000	Clock cases & similar cases of metal for other goods of this Chp	60.0	14.0	
5450	91128000	Clock cases & similar cases nes for other goods of this Chap	60.0	14.0	
5451	91129000	Parts of clock cases & similar cases for oth gds of Chapter	60.0	12.0	
5452	91131000	Watch straps & parts of precious mtl or of mtl clad with prec mtl	100.0	20.0	
5453	91132000	Watch straps & parts of base metal	80.0	14.0	
5454	91139000	Watch straps/bands bracelets and parts thereof	80.0	14.0	
5455	91141000	Clock or watch springs, including hair-springs	40.0	14.0	
5456	91142000	Clock or watch jewels	40.0	14.0	
5457	91143000	Clock or watch dials	40.0	14.0	
5458	91144000	Clock or watch plates & bridges	40.0	14.0	
5459	91149000	Clock or watch parts, nes	50.0	14.0	
5460	92011000	Upright pianos, including automatic	50.0	17.5	
5461	92012000	Grand pianos, including automatic	50.0	17.5	
5462	92019000	Harpsichords & other keyboard stringed instruments nes	50.0	17.5	
5463	92021000	String musical instruments played with a bow	50.0	17.5	
5464	92029000	String musical instruments nes	50.0	17.5	
5465	92030000	Keyboard pipe organs & keyboard instrument with free metal reeds	60.0	20.0	
5466	92041000	Accordions & similar instruments	60.0	21.0	
5467	92042000	Mouth organs (harmonicas)	60.0	21.0	
5468	92051000	Brass-wind instruments	50.0	17.5	
5469	92059000	Wind musical instruments nes	50.0	17.5	
5470	92060000	Percussion musical instruments	50.0	17.5	
5471	92071000	Electric keyboard instruments other than accordions	80.0	30.0	
5472	92079000	Electric musical instruments nes	80.0	30.0	
5473	92081000	Musical boxes nes	60.0	22.0	
5474	92089000	Musical instruments nes: mouth-blown sound signaling instruments nes	60.0	22.0	
5475	92091000	Metronomes, tuning forks & pitch pipes	50.0	17.5	
5476	92092000	Mechanisms for musical box	50.0	17.5	
5477	92093000	Strings, musical instrument	50.0	17.5	
5478	92099100	Parts & accessories for pianos	50.0	17.5	
5479	92099200	Parts & accessories for musical instruments of heading No 92.02	50.0	17.5	
5480	92099300	Parts & accessories for musical instruments of heading No 92.03	50.0	17.5	
5481	92099400	Parts & accessories for musical instruments of heading No 92.07	50.0	17.5	
5482	92099900	Parts & accessories for musical instruments nes	50.0	17.5	
5483	93010000	Military weapons, other than those of heading No 93.07	60.0	13.0	
5484	93020000	Revolvers & pistols, other than those of heading No 93.03 or 93.04	60.0	13.0	
5485	93031000	Muzzle-loading firearms	60.0	13.0	
5486	93032000	Sporting hunting target-shooting shotguns, nes	60.0	13.0	
5487	93033000	Sporting/hunting target-shooting rifles, nes	60.0	15.0	
5488	93039000	Firearms & sim devices by firing of an explosive charge nes	60.0	13.0	
5489	93040000	Arms nes, excluding those of heading No 93.07	60.0	13.0	
5490	93051000	Parts & accessories of revolvers or pistols	60.0	13.0	
5491	93052100	Shotgun barrels of heading No 93.03	60.0	13.0	
5492	93052900	Parts & accessories nes, of shotguns/rifles of heading No 93.03	60.0	13.0	
5493	93059000	Parts & accessories nes of heading Nos 93.01 to 93.04	60.0	15.0	
5494	93061000	Cartridges for riveting sim tools/captive-bolt humane killers	60.0	15.0	
5495	93062100	Shotgun cartridges	60.0	13.0	
5496	93062900	Air gun pellets & parts of shotgun cartridges	60.0	13.0	
5497	93063000	Cartridges nes & parts thereof	60.0	13.0	
5498	93069000	Munitions of war & parts; oth ammunitions/projectiles & parts	60.0	13.0	
5499	93070000	Swords, cutlasses, bayonets/sim arms & parts	60.0	13.0	
5500	94011000	Seats for aircraft	80.0	0.0	

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No	Tariff Item Number (1996 Version)	Description of Goods	Base Rate of Year 1992(%)	Updated Tariff Concession by Year 2005(%)	Remark
1	2	3	4	5	6
5501	94012000	Seats for motor vehicles	80.0	15.0	
5502	94013000	Swivel seats with variable height adjustment excl those of 94.02	80.0	0.0	
5503	94014000	Seats convertbl into beds, excl garden seats camping equipment	80.0	0.0	
5504	94015000	Seats of cane, osier, bamboo or similar materials	80.0	0.0	
5505	94016100	Seats with wooden frames,upholstered nes	80.0	0.0	
5506	94016900	Seats with wooden frames, nes	80.0	0.0	
5507	94017100	Seats with metal frames, upholstered, excl those of 94.02	80.0	0.0	
5508	94017900	Seats with metal frames, nes, other than those of 94.02	80.0	0.0	
5509	94018000	Seats nes, other than those of heading No 94.02	80.0	0.0	
5510	94019000	Parts of seats other than those of heading No 94.02	80.0	0.0	
5511	94021010	Barbers' chairs & parts thereof	80.0	12.0	
5512	94021090	Dentists' chairs or similar chairs & parts thereof	20.0	5.0	
5513	94029000	Medical, surgical, dental or veterinary furniture & parts nes	20.0	5.0	
5514	94031000	Office furniture, metal, nes	80.0	0.0	
5515	94032000	Furniture, metal, nes	80.0	0.0	
5516	94033000	Office furniture, wooden, nes	80.0	0.0	
5517	94034000	Kitchen furniture, wooden, nes	80.0	20.0	
5518	94035010	Bedroom furniture of padauk wood	80.0	0.0	
5519	94035091	Bedroom furniture of lacquered wood	80.0	0.0	
5520	94035099	Bedroom furniture, wooden, nes	80.0	0.0	
5521	94036010	Other furniture of padauk wood	80.0	0.0	
5522	94036091	Other furniture of lacquered wood	80.0	0.0	
5523	94036099	Furniture, wooden, nes	80.0	0.0	
5524	94037000	Furniture, plastic, nes	80.0	0.0	
5525	94038010	Furniture of cane, osier, bamboo or similar materials	80.0	0.0	
5526	94038090	Furniture of other materials, nes	80.0	0.0	
5527	94039000	Furniture parts nes	80.0	0.0	
5528	94041000	Mattress supports	80.0	20.0	
5529	94042100	Mattresses of cellular rubber or plastics	80.0	20.0	
5530	94042900	Mattresses fitted with springs or stuffed with any material	80.0	20.0	
5531	94043010	Sleeping bags, feather or down stuffed	100.0	20.0	
5532	94043090	Sleeping bags, nes	80.0	20.0	
5533	94049010	Articles of bedding furnishing nes, feather or down stuffed	100.0	20.0	
5534	94049020	Articles of bedding furnishing nes, animal hair stuffed	100.0	20.0	
5535	94049030	Articles of bedding furnishing nes, silk wadding stuffed	100.0	20.0	
5536	94049040	Articles of bedding furnishing nes, man-made fibre stuffed	100.0	20.0	
5537	94049090	Articles of bedding furnishing nes, stuffed, nes	80.0	20.0	
5538	94051000	Chandeliers & other electric ceiling or wall lighting fittings	60.0	20.0	
5539	94052000	Electric table, desk, bedside or floor-standing lamps	60.0	20.0	
5540	94053000	Lighting sets of a kind used for Christmas trees	80.0	16.0	
5541	94054010	Searchlights	50.0	17.5	
5542	94054020	Spotlights	50.0	17.5	
5543	94054090	Electric lamps & lighting fittings, nes	60.0	20.0	
5544	94055000	Non-electrical lamps & lighting fittings	60.0	21.0	
5545	94056000	Illuminated signs, illuminated name-plates & the like	60.0	20.0	
5546	94059100	Lamps & lighting fittings parts of glass	50.0	21.0	
5547	94059200	Lamps & lighting fittings parts of plastics	50.0	20.0	
5548	94059900	Lamps & lighting fittings, parts of nes	50.0	20.0	
5549	94060000	Prefabricated buildings	50.0	20.0	
5550	95010000	Wheeled toys to be ridden by children & dolls' carriages	60.0	0.0	
5551	95021000	Dolls, representing only human beings	60.0	0.0	
5552	95029100	Doll's garments & accessories, footwear, headgear	60.0	0.0	
5553	95029900	Parts & accessories nes, for dolls	60.0	0.0	
5554	95031000	Electric trains and accessories thereof	60.0	0.0	
5555	95032000	Reduced-size model assembly kits, excluding 9503.10	60.0	0.0	

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No	Tariff Item Number (1996 Version)	Description of Goods	Base Rate of Year 1992(%)	Updated Tariff Concession by Year 2005(%)	Remark
1	2	3	4	5	6
5556	95033000	Construction sets & constructional toys, nes	60.0	0.0	
5557	95034100	Stuffed toys representing animals or non-human creatures	60.0	0.0	
5558	95034900	Toys nes representing animals or non-human creatures	60.0	0.0	
5559	95035000	Toy musical instruments & apparatus	60.0	0.0	
5560	95036000	Puzzles	60.0	0.0	
5561	95037000	Toys, put up in sets or outfits	60.0	0.0	
5562	95038000	Toys & models, incorporating a motor	60.0	0.0	
5563	95039000	Toys nes	60.0	0.0	
5564	95041000	Video games of a kind used with a television receiver	100.0	10.0	
5565	95042000	Articles & accessories for billiards	60.0	10.0	
5566	95043010	Video games, coin or disc-operated	100.0	10.0	
5567	95043090	Other games, coin or disc-operated, excl bowling alley equip	60.0	10.0	
5568	95044000	Playing cards	60.0	10.0	
5569	95049010	Video games, not coin or disc-operated	100.0	10.0	
5570	95049090	Artels f funfair,table parlorgames nes; auto bowling alley equip	60.0	10.0	
5571	95051000	Articles for Christmas festivities	80.0	10.0	
5572	95059000	Festive, carnival or other entertainment articles	80.0	10.0	
5573	95061100	Snow-skis	40.0	14.0	
5574	95061200	Snow-ski-fastenings (ski-bindings)	40.0	14.0	
5575	95061900	Snow-ski equipment nes	40.0	14.0	
5576	95062100	Sailboards	40.0	12.0	
5577	95062900	Water-skis, surf-boards & other water-sport equipment	40.0	14.0	
5578	95063100	Golf clubs, complete	40.0	14.0	
5579	95063200	Golf balls	40.0	12.0	
5580	95063900	Golf equipment nes	40.0	14.0	
5581	95064010	Table-tennis balls	40.0	12.0	
5582	95064090	Articles & equipment for table-tennis, excl balls	40.0	14.0	
5583	95065100	Lawn-tennis rackets, whether or not strung	40.0	14.0	
5584	95065900	Badminton or similar rackets, whether or not strung	40.0	14.0	
5585	95066100	Lawn-tennis balls	40.0	12.0	
5586	95066210	Basketballs, footballs and volleyballs	40.0	12.0	
5587	95066290	Inflatable balls, nes	40.0	12.0	
5588	95066900	Balls nes, excl balls for golf or table tennis	40.0	12.0	
5589	95067000	Ice/roller skates,incl skating boots with skates attached	40.0	14.0	
5590	95069110	Gymnasium or recovered equipment	40.0	12.0	
5591	95069190	General physica exercise gymnastics/athletics artiel/equipment	40.0	12.0	
5592	95069900	Artel equip for sports outdoor games nes;swim/paddling pools	40.0	12.0	
5593	95071000	Fishing rods	60.0	21.0	
5594	95072000	Fish-hooks, whether or not snelled	60.0	21.0	
5595	95073000	Fishing reels	60.0	21.0	
5596	95079000	Fish articles nes,butterfly,decoy birds & sim hunt/shoot requisits	60.0	21.0	
5597	95080000	Rndabts...fairgrnd amusements; travelling circus/theatre	80.0	25.0	
5598	96011000	Worked ivory & articles of ivory	80.0	20.0	
5599	96019000	Animal carving material (excl ivory), & articles thereof	80.0	20.0	
5600	96020010	Pharmaceutical capsules	30.0	10.5	
5601	96020090	Workd veg mineral carving material/artels, mould/carved articles	80.0	25.0	
5602	96031000	Brooms brushes of twigs or oth veg mat bound together	80.0	25.0	
5603	96032100	Tooth brushes, including dental-plate brushes	80.0	25.0	
5604	96032900	Shaving hair nail eyelash brushes & other toilet brushes	80.0	20.0	
5605	96033010	Artists' brushes	80.0	25.0	
5606	96033020	Writing brushes	80.0	20.0	
5607	96033090	Cosmetics application brushes	80.0	25.0	
5608	96034011	Paint or similar brushes of pigs'hogs/boars' bristles	80.0	20.0	
5609	96034019	Paint or similar brushes nes	80.0	25.0	
5610	96034020	Paint pads and rollers	80.0	25.0	



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No	Tariff Item Number (1996 Version)	Description of Goods	Base Rate of Year 1992(%)	Updated Tariff Concession by Year 2005(%)	Remark
1	2	3	4	5	6
5611	96035011	Metal wire brushes as parts of machines or appliances	40.0	14.0	
5612	96035019	Metal wire brushes as parts of vehicles	40.0	14.0	
5613	96035091	Brushes nes, as parts of machines & appliances	40.0	14.0	
5614	96035099	Brushes nes, as parts of vehicles	40.0	14.0	
5615	96039010	Feather dusters	100.0	25.0	
5616	96039090	Hand-opertd mechncl floor sweepers; prepd broom knots; squeegees	40.0	15.0	
5617	96040000	Hand sieves & hand riddles	40.0	25.0	
5618	96050000	Travel sets for personal toilet, sewing or shoe clothes cleaning	40.0	15.0	
5619	96061000	Press-fasteners, snap-fasteners & press-studs & parts thereof	40.0	25.0	
5620	96062100	Buttons of plastics, not covered with textile material	40.0	25.0	
5621	96062200	Buttons of base metal, not covered with textile material	40.0	15.0	
5622	96062900	Buttons, nes	40.0	15.0	
5623	96063000	Button moulds & other parts of button; button blanks	40.0	15.0	
5624	96071100	Slide fasteners fitted with chain scoops of base metal	100.0	25.0	
5625	96071900	Slide fasteners, nes	100.0	25.0	
5626	96072000	Parts of slide fasteners	100.0	25.0	
5627	96081000	Ball point pens	40.0	15.0	
5628	96082000	Felt tipped & other perous-tipped pens & markers	40.0	21.0	
5629	96083100	Indian ink drawing pens	40.0	21.0	
5630	96083910	Fountain pens	40.0	21.0	
5631	96083990	Stylograph pens and other pens nes	40.0	21.0	
5632	96084000	Propelling or sliding pencils	40.0	21.0	
5633	96085000	Sets of articles from >2 of foregoing subheadings in 96.08	40.0	21.0	
5634	96086000	Refills for ball point pens of ball point & ink-reservoir	40.0	21.0	
5635	96089100	Pen nibs & nib points	40.0	12.0	
5636	96089910	Pens, markers, etc, for use on machines or instruments	40.0	17.5	
5637	96089920	Duplicating stylos; pen pencil similar bolders	40.0	21.0	
5638	96089990	Parts nes, of the articles of heading 96.08	40.0	21.0	
5639	96091010	Pencils	40.0	21.0	
5640	96091020	Crayons	40.0	21.0	
5641	96092000	Pencil leads, black or coloured	40.0	21.0	
5642	96099000	Pastels, drawing charcoals, writing/drawing/tailor's chalks	40.0	15.0	
5643	96100000	Slates & boards, with writing or drawing surfaces	40.0	15.0	
5644	96110000	Devices for printing or embossing labels, hand-operated	40.0	21.0	
5645	96121000	Typewriter or similar ribbons, prepared for giving impressions	25.0	10.5	
5646	96122000	Ink-pads, whether or not inked, with or without boxes	40.0	25.0	
5647	96131000	Pocket lighters, gas-fuelled, non-refillable	100.0	25.0	
5648	96132000	Pocket lighters, gas-fuelled, refillable	100.0	25.0	
5649	96133000	Table lighters	100.0	25.0	
5650	96138000	Lighters, nes	100.0	25.0	
5651	96139000	Parts of lighters, other than flints & wicks	100.0	25.0	
5652	96142000	Smoking pipes & pipe bowls	100.0	25.0	
5653	96149000	Cigar/cigarette holders & the parts; parts of smoking pipes	100.0	25.0	
5654	96151100	Combs, hair-slides & the like of hard rubber or plastics	100.0	18.0	
5655	96151900	Combs, hair-slides & the like of other materials	100.0	18.0	
5656	96159000	Hairpins, curling pins, hair-curlers & the like, nes	100.0	18.0	
5657	96161000	Scent & similar toilet sprays, mounts & heads therefor	100.0	18.0	
5658	96162000	Powder-puffs & pads for cosmetics application	100.0	18.0	
5659	96170010	Vacuum flasks, complete with cases	100.0	25.0	
5660	96170090	Other vacuum vessels & the parts, excl glass inner	100.0	18.0	
5661	96180000	Lay figures; animated displays for shop window dressing	40.0	21.0	
5662	97011010	Original paintings, drawings & pastels, executed by hand	40.0	12.0	
5663	97011020	Copies of paintings, drawings & pastels, executed by hand	40.0	14.0	
5664	97019000	Collages & similar decorative plaques	40.0	14.0	
5665	97020000	Original engravings, prints & lithographs	40.0	12.0	

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1	2	3	4	5	6
5666	97030000	Original sculptures & statuary, in any material	40.0	12.0	
5667	97040000	Postage/revenue stamps & like, used or not of curr or new issue	40.0	14.0	
5668	97050000	Collectn of zoo bot mineral hist anatom archaeo/palaeont/ethno etc	0.0	0.0	
5669	97060000	Antiques of an age exceeding one hundred years	0.0	0.0	



**RESPONSES TO QUESTIONS RAISED BY WORKING PARTY MEMBERS  
ON CHINA'S SCHEDULE OF SPECIFIC COMMITMENTS  
ON TRADE IN SERVICES**

April 1998

**Australia**

Horizontal

This regulation will cover all sectors mentioned in Australian paper. As it involves quite complicated issues, it is in the process of drafting and formulation by various means. In the process, China has consulted some international organizations such as International Financial Corporation to draw international practices so as to ensure that the said regulation in the future could benefit not only the foreign companies who will establish branches in China and also benefit the Chinese government in terms of supervision.

Yes, "commercial" refers to all profit-making activities and accountancy, financial, legal and engineering services are applied to Mode 3 of Market Access (d).

Legal Services

The foreign lawyers referred to in Australian paper are "specialists" under mode 4. They can enter into China their foreign clients (or as requested by Chinese clients), and provide legal advise in terms of foreign legal affairs. They are also permitted to provide legal services within China to any third party rather than their original clients.

Representative offices of foreign law firms in China approved by the Chinese government can provide legal services to clients including business entities and government corporations, as stipulated in the relevant law.

Not all local lawyers in China are covered by the term "Chinese practitioner lawyers. Only after passing qualification examinations, can a natural person become a lawyer, who can apply through any Chinese law firm to become a practitioner lawyer in the Ministry of Justice.

Accountancy

It is internationally accepted that representative offices in this service sector do not engage in auditing services. As Chinese accounting firms follow the practice, there is no limitation on national treatment. In addition, foreign accounting firms wishing to set up their rep offices in China do not have to meet the requirements of 200 professionals and 20 millions business volume.

According to "Law of People's Republic of China on Certified Public Accountants", professionals not registered or accredited as Chinese CPA shall not engage in statutory auditing services in China, therefore foreign professionals shall not engage in statutory auditing services even though they are accredited auditors in their home countries. However, the above-mentioned engaging in auditing services is specially defined as having the right to sign auditing reports which will then be officially recognized in China, in this sense, foreign professionals are not prohibited from practicing other auditing services.

This is a requirement stipulated in a directive promulgated by the Ministry of

Finance in 1996. The requirement is intended to accelerate the phasing out of the existing joint venture accounting firms so that the opening up of the accounting sector in China will be more consistent with that of other countries. This requirement will not be removed.

Establishment of branches by joint venture accounting firms is subject to criteria set by Chinese Institute of Certified Public Accountants (CICPA) and hence no there are no impediments. This practice is also applied to Chinese accounting firms.

Approval in this case is only of procedural nature and there involves no approval criteria.

In the case of mode 4, auditing services for employees of foreign accounting firms entering on a temporary basis, approval is also of procedural nature and there are no criteria to be met. Applicants are only required to provide related documents for the approval purpose.

China has made great efforts in bring the nation's accounting and auditing standards to be in line with international ones, and the current Chinese standards have already been very much similar to the latter. However, as it happens in many other countries, it is not possible for China to a hundred percent adopt the international standards.

#### Engineering and Architectural Services

Please refer to the related regulations governing the employment of foreign professionals indicated in Mode 4 of market access in the Horizontal Commitment.

#### Telecommunications

It is confirmed.

#### Banking

China's Securities Regulatory Commission assigns the permission according to "Preliminary Regulation on the Qualification of Domestic and Overseas Securities Institutions to Engage in Foreign Currency Shares"

As China's securities sector is such a new matter to Chinese people and Chinese enterprises, and it has been such a short period for China to establish the stock exchanges in Shanghai and Shenzhen, China's securities market is very immature and need time to stand the text. That is why at present foreign firms may only engage in "B" share rather than "A" share business.

#### Insurance

China didn't commit to expand the experimental areas to other open coastal cities within two years of China's accession to the WTO. However, opening areas for insurance will definitely be expanded in the future. The extent of the geographic expansion depends on the success of the experiment.

"Statutory insurance business" refers to 1)obligatory accidental insurance for people who takes transport by railway, road and ships; 2)statutory reinsurance; 3)third party liability insurance of automobile; and 4)obligatory insurance of automobiles.

The insurance business in China is at an infant stage of its development. Management of the existing Chinese insurance companies is of low level, and the country lacks strong supervision force and a sound legal environment in this area with the absence of many necessary (indispensable) laws and regulations. Although

insurance market in China is potentially very large, currently the real market demand supported with real purchasing power is still very much limited. Therefore the competition in the current Chinese insurance market has to be kept at an appropriate level.

## **European Union**

### **Questions on Horizontal Part**

Conditions and procedures for the establishment of a contractual joint venture are as that of a equity joint venture. One condition can be regarded as a limitation in the sense of Article XVI of the GATS: foreign investment in the joint venture (both contractual and equity joint venture) shall be no less than 25 per cent of the total investment. Also, establishment of the joint venture in specific services sectors shall follow sectoral regulations or policies that are drafted or formulated by responsible ministries in light of the development level of specific sectors and then approved by the State Council. It is in these sectoral regulations and policies that most limitations in the sense of Article XVI can be found, and these limitations have been stated in China's services Schedule. (Please refer to the Law)

As the regulation for foreign companies establishing branches in China involves quite complicated issues, it is still in the process of drafting and formulation by various means. In the process, China has consulted some international organizations such as International Financial Corporation to draw international practices so as to ensure that the said regulation in the future could benefit not only the foreign companies who will establish branches in China and also benefit the Chinese government in terms of supervision. China will make horizontal commitments on branching as soon as the regulation is promulgated. Current exceptions to the horizontal entry "Unbound" are only found in the specific sectors of banking and insurance, in which China has committed to allow the establishment of branches by overseas banks and insurance companies. However, for China's current commitments of branches in accountancy and retail services, it should be clarified that these are branches set up by enterprises registered in China (foreign commercial presence in China). They are not subject to the new regulation and therefore they are not exceptions to the horizontal entry.

Representative offices are permitted in all sectors, as stated in the horizontal part of China's Schedule. Entries in sector specific commitments do not exclude the form of rep offices. China can make some technical change of the wording in the Schedule in this regard to clarify this point.

### **Questions on Sector Specific Part**

The practice obtained can be in any country outside of China.

China is going to carry out further study on this issue and going to clarify this point later.

There is no condition. Certified engineer or personnel in the case of computer and related services does not imply that they have to get the certification in China, instead, it implies any person who gets the certification in his or her home country.

For Chinese construction enterprises, there are 34 categories of the construction. As for joint venture enterprises there are only 2 categories, i. e. construction and decoration. The difference in the category for Chinese and joint venture construction enterprises reflects the privilege given to the joint venture construction enterprises. As it is not limitation, the categories do not appear in the schedule. Slight difference actually

means that there is a bit difference in the lowest registered capital between the Chinese and JV construction enterprises and the difference is so small that we put the entry of "slight" here.

"Foreign invested construction projects" means the projects in which JV construction enterprises engage have foreign investment.

Retailing services:

Legal entity form of the sales offices is to be decided by the relevant regulations. It could be a joint venture, a wholly-owned company and even a branch if the general regulation on branching has been promulgated by then.

Within 5 years after China's accession, all quantitative and geographic limitations will be eliminated on joint venture retailing enterprises, however, this elimination is not applicable in case of establishment through joint venture.

Wholesale distribution:

China's commitment in opening up the wholesale distribution has not been implemented. Scope of the wholesale distribution and its reference to the CPC classification are to be studied and worked out.

Franchising:

The commitment in China's Schedule that relevant regulations will be formulated to permit the commercial presence of franchising within 3 years upon China's accession to the WTO reflects China's determination of making liberalization effort in the near future. At present as the work has not started, it is not possible to provide what will be included in the said regulation.

Insurance:

The current implementing regulation of "The Law of the People's Republic of China on Foreign-Capital Enterprises" prohibits the establishment of a wholly foreign-owned subsidiary in the insurance sector. Within 2 years of China's accession to the WTO, some necessary amendment will be made to the referred Law and relevant regulations to allow the establishment of wholly foreign-owned subsidiaries in insurance sector.

"Statutory insurance business" refers to 1) compulsory accidental insurance for people who takes transport by railway, road and ships; 2) statutory reinsurance; 3) third party liability insurance of automobile; and 4) compulsory insurance of automobiles.

An insurance company having had its rep office in city A of China for more than two years shall be regarded as having fulfilled the prerequisite for the establishment of a business in city B.

Banking:

Geographic limitations apply to all types of foreign financial institutions.

National treatment limitations mentioned in page 42 of the Schedule apply to all types of foreign financial institutions.

Aircraft repair and maintenance services:

"International market" means the aircraft repair and maintenance of foreign airlines.



## Hong Kong, China

### (A) Horizontal

1. As the regulation on the establishment of branches by foreign enterprises in China involves quite complicated issues, it is still in the process of drafting and formulation by various means. In the process, China has consulted some international organizations such as International Financial Corporation to draw international practices so as to ensure that the said regulation in the future could benefit not only the foreign companies who will establish branches in China and also benefit the Chinese government in terms of supervision. China will make horizontal commitments on branching as soon as the regulation is promulgated.

### (B) Professional Services

#### (a) Legal

2. The lawyer system has a history of only 20 years in China and the number of efficient lawyers is still quite limited. Now that salaries offered by the rep. offices can be several times higher than that offered by Chinese law firms, restriction on the employment of Chinese practitioner lawyer is an effective way at current stage to prevent the loss to Chinese law firms of best Chinese lawyers.

#### (b) Accountancy

3. Currently, eight joint-venture accounting firms have been approved.
4. The ownership restriction only applies to the current 8 joint-venture accounting firms. This measure is to encourage their localization and recruiting Chinese accounting firms as their member firms.

#### (c) Medical and Dental

5. The quantitative limitations on the establishment of joint-venture hospitals or clinics have not been applied in practice. It is mainly for future consideration.

### (C) Real Estate Services

6. The "high standard real estate projects" refers to four star hotels and over or its equivalency. For apartments and office buildings, high standards mean the designed construction costs per unit are twice or more than that of the local civilian apartments and office buildings

### (D) Communication

7. The foreign investment in value-added services shall be no more than 25%. The specific restriction in this sub-sector overrides the horizontal limitation.
8. After the concession, further liberalization measures will be considered.

### (E) Distribution Services

#### (a) Retailing Services

9. These cities are in addition to the five Special Economic Zones and six cities mentioned. Priorities will be given to the cities in middle and west of China, such as Zhenzhou, Wuhan, Chongqing, Lanzhou and Xian etc.
10. There is no more detailed plan at the current stage than what is set out in the Schedule.

#### (b) Retailing and Wholesale Trade Services

11. The 25% limitation in the horizontal commitment is the minimum level of registered capital in an equity joint venture while the 49% in this sub-sector is the upper level. There is no contradiction between them.
12. The relevant laws and regulations are still in drafting.

(c) Franchising Services

13. This issue is still in discussion and will be clarified in the relevant laws and regulations.

(F) Financial Services

(a) Insurance

14.
  - (i) Eight branches of foreign insurance companies and one Chinese-foreign joint venture insurance company have been established in China so far.
  - (ii) The experiment in insurance sector started in 1992 when AIG was approved to enter the Shanghai insurance market. The entry of foreign insurance companies has not only introduced new insurance products and marketing system to China, but also improved the competition in the market. It promoted the development of Chinese insurance market and it has been successful.
  - (iii) There is no plan to expand the experimental areas yet.

(b) Banking and others

15. Consideration has been paid to open more cities in line with their economic development level, especially their export-oriented development level. In fact, there have been no applications for establishing foreign financial institution in the 5 cities out of 24 yet. So there is no plan for further expanding of experimental areas.

(G) Transport

(a) Aviation

16. China Eastern Airlines has been listed in Hong Kong Stock Exchange in March 1997 and China Southern Airlines has been listed in NYSE in July 1997. Further liberalization is still under consideration.
17. The "international market" refers to the business demand for aircraft repair and maintenance by foreign airlines. There is no requirement for value or number of business transactions.

## Japan

### 1. ACCOUNTING SERVICES

- (a) These requirements for the establishment of large contractual joint venture accounting firms were determined in accordance with China's economic development needs.
- (b) "International" can be changed to "Foreign" after further study.
- (c) Please refer to (b).
- (d) China will make further consultation with departments concerned to consider necessary changes of these two paragraphs so that they will be more clear.
- (e) It means that accounting firm "A" and "B" can establish a new firm C without registration requirement.
- (f) The requirement applies specially to the existing 8 contractual joint venture accounting firms. And it is the same for both the foreign accounting firm and foreign partners.
- (g) Foreigners who have Chinese CPA qualification can become partners of Chinese member firms of foreign accounting firms

### 2. ARCHITECTURAL SERVICES, ENGINEERING SERVICES, URBAN PLANNING SERVICES, AND LAND SURVEYING SERVICES (RELATED SCIENTIFIC TECHNICAL CONSULTING SERVICES)

- (1) N. A.
- (2) The current offer in China's schedule in the above sectors are made in accordance with China's current economic development status and it reflects China's efforts in liberalizing these sectors. It is impossible to improve the offer at present stage.
- (3) Please refer to (2).
- (4) N. A.

### 3. REAL ESTATE SERVICES

#### (1) Horizontal issues : N. A.

#### (2) Real estate services involving own or leased property

- (a) The "high standard real estate projects" refers to four star hotels and over or its equivalency. For apartments and office buildings, high standards mean the designed construction costs per unit are twice or more than that of the local civilian apartments and office buildings. Because the prices of building materials vary from place to place in China and therefore it is not feasible to provide the data on the average unit cost of local construction buildings.
- (b) The Foreign Investment Guidelines is an annexed document of "Interim Provisions on Guiding Foreign Investment Direction, which stipulates China's industry policies in terms of foreign investment activities in China. And the annexed guideline is approved by the State Council and promulgated by 3 ministries (MOFTEC, SPC, SCET), and it governs foreign investment activities in China. Real estate sector is also subject to this document.  
The reason why wholly-owned foreign enterprises are not permitted to engage in high standard construction project is that the market demand for the above-mentioned 3 types of construction projects is quite limited and the Government have been determined to control that industry. Chinese enterprises are also bound by this restriction.
- (c) Please refer to (b).

- (d) Along with healthy development of real estate sector resulting from a mature market economy system, relevant amendments of laws and regulations will be made and at that time change can be expected. At present there is no plan to amend the Guideline.
- (e) It is true that in the past, foreign enterprises were allowed to engage in high standard real estate projects. And those which have the approval in the past according to relevant laws and regulations can continue to operate. The contents in the Schedule is included in line with the current Foreign Investment Guideline.
- (3) Real estate services on a fee or contract basis
  - (a) Yes, the offer is consistent with the Foreign Investment Guideline. The reason for no improvement is as (2) (d) above.
  - (b) Along with healthy development of real estate sector resulting from a mature market economy system, relevant amendments of laws and regulations will be made and at that time change can be expected. At present, there is no plan to carry out the amendments.

#### 4. BASIC TELECOMMUNICATION SERVICES

China has undergone significant reform in terms of telecommunication-related government agencies. The Chinese government announced during the first session of the 9th National People's Congress that Information Industry Ministry will be formed based on the former two ministries, i.e. Ministry of Post and Telecommunication and Ministry of Electronics. Only after the completion of the merge of these government agencies, can China start to consider the process of domestic coordination in this field.

#### 5. VALUE-ADDED SERVICES

After China's accession to the WTO, China will consider the concrete plan for further deregulation.

#### 6. CONSTRUCTION AND RELATED ENGINEERING SERVICES

- (1) China will commit CPC 518 either in Construction sector or Rental and Leasing sector. Relevant adjustment will be made in the Schedule.
- (2) 34 categories of the construction industry only applies to Chinese construction enterprises. There are only 2 categories for joint venture enterprises, i. e. construction and decoration. The difference in the category for Chinese and joint venture construction enterprises reflects the privilege given to the joint venture construction enterprises. As it is not limitation, the categories do not appear in the schedule. Slight difference actually means that there are difference in the lowest registered capital between the Chinese and JV construction enterprises and the difference is so small that we put "slight" here.
- (3) "Obligation" means that the joint venture construction enterprises undertake similar percentage of foreign-invested construction projects according to the percentage of its foreign equity share.
- (4) As there are almost no limitation on national treatment in this sector, it is difficult to say when improvement will be made.
- (5) We would like Japan to clarify the question, especially what "certain services" refers.
- (6) China will further study this issue and clarify later.
- (7) N. A.

#### 7. DISTRIBUTION SERVICES

(1) Retailing services

- (a) As China explained before, China will gradually remove these restrictions after accession.
- (b) Please refer to 7 (1) (a).
- (c) The elimination of quantitative restriction does not include the number of stores per JV.
- (d) China has just started its pilot liberalization effort, of which Beijing and Shanghai are allowed to begin the experimental stage of establishing two JVs altogether to set up chain stores. Both investors of the JVs chose Beijing.
- (e) To be discussed.
- (f) The inclusion of maximum percentage of foreign equity share in the JVs in the schedule is the reflection of current policies of China consistency with Foreign Investment Guideline.
- (g) Priorities will be given to cities in the middle and west of China, such as Zhengzhou, Wuhan, Chongqing, Lanzhou and Xian.
- (h) We agree that it is necessary to make clear the elements to be included in the "certain criteria", however, as the new offer in B (retailing ) and D (wholesaling) covers a phase-in period of 5 years, the elements are not available and they could be expected to be worked out within 5 years. But it is definite that the criteria will be publicized before implementing the offer.
- (i) Whether products produced by related companies is to be considered by China
- (j) Within 5 years, there will be no geographical and quantitative restriction which are not stipulated in the Schedule. The relevant laws and regulations imply the Foreign Investment Guideline and the laws on foreign capital enterprises and its implementing regulation.
- (k) Sales office means enterprise either a wholly foreign-owned enterprise, or JV, or even a branch subject to the completion of the formulation of the said regulation on branches.
- (l) N. A.
- (m) Further study will be carried out to understand the real implication of national treatment limitation in this regard.

(2) Commission Agents' services and wholesale services.

- (a) With regard to the first point, relaxation commitment of the geographical limitation is in offer B. As for the second point, branch offices are unbound. As for the third point, there is no limitation.
- (b) It is confirmed.
- (c) i) As the work of formulating relevant regulations mentioned in C has not started, it is difficult at present stage to provide elements in the Schedule.  
ii) "... may ..." in the first sentence actually reflects the pilot stage in setting up JV trading companies. There are only several JV trading companies allowed to open in the pilot stage, it is still unknown whether the number of that kind of trading companies will be increased in the future.
- (d) The CPC reference of products will be worked out soon., and the vacancy in the Schedule does not mean no limitation.
- (e) They are not limited to domestic products. The JV enterprises can engage in wholesale business, it will be corrected in the Schedule.
- (f) As explained in C i), it is difficult to specify the content of relevant regulations and therefore the criteria are not clear at present stage.
- (g) It can not be confirmed as the elements of referred regulation are not specified.

- (h) It is confirmed.
- (i) The form of legal presence depends on the investment objectives and the conditions the enterprises endowed.
- (j) Further study will be carried out to understand the real implication of national treatment limitation in this regard.

### (3) Franchising

- (a) We would like to discuss with Japanese side on the exact meaning and practice of the commercial presence of franchising. Only after China and Japan and other negotiating parties have consensus on this definition, could we come back to consult on this issue.
- (b) Please refer to (a).

## 8. FINANCIAL SERVICES

### (1) All Insurance and Insurance-Related Services

- (a) It is not a misprint. At present, the scope of the life insurance business is restricted to what is included in the left column.
- (b) It is not decided yet. Decision will be made in line with the process of experimental program. .
- (c) It is confirmed that subsidiaries wholly-owned by foreign companies will be permitted in the future when revision of relevant laws and regulations will be made 2 years after China's accession to the WTO.

### (2) Banking and Other Financial Services (excluding Insurance)

- (a) It will not be eliminated because these requirements are necessary conditions for regular operations of banks, on which as intermediary credit institutions, every country has imposed strict standard.
- (b) Please refer to the Schedule. It is clear that foreign banks or financial institutions can engage in deposit-taking, foreign remittance and settlement regarding imports and exports of foreign-invested enterprises.
- (c) It means that the redeposit from Chinese enterprises which get loans from foreign financial institution.
- (d) At present, it is still on pilot stage for foreign banks dealing with domestic currency business. After the completion of pilot period, China will study the access standard and business scope with regard to related laws and regulation.
- (e) Please refer to (d).

### (3) Securities

- (a) --Foreign securities institutions, with permission to become special members of either Shanghai or Shenzhen Stock Exchanges, may engage in B share business through their Chinese agents.  
     --The requirements of permission are set out in "Interim Provision on Administration of Securities Institutions to Engage in Foreign Invested Shares".  
     --Yes, "Chinese Agents" means Chinese securities institutions inside China which are members of Shanghai or Shenzhen Stock Exchanges.
- (b) The representative office can only engage in market investigation and study rather than profit-making activities. Whether will JVs in this sector be established in the near future will depend on the process of China's overall financial reform program which were explained by China's Premier in the Press Conference of the People's Congress.

## 9. TRANSPORT SERVICES

- Maritime Transport Services  
We would like to discuss with Japanese side with regard to your requests in this sub-sector.
- Freight forwarding services  
We would like to discuss with Japan with regard to this sub-sector.

(1) Maritime transport services

- (a)
- China has not accepted application from any EU companies.
  - At present, no companies will be permitted.
  - As there is no permission, the scope of business is not specified.
  - Progressive liberalization is the basic principle of GATS and China will liberalize this sub-sector in line with this principle. Like what we explained in the last working party, China will expand the pilot program regarding container services after formulating regulation for this sub-sector on MFN basis. The regulation will be formulated drawing the experiences of the present pilot program. China will immediately publicize the regulation after its promulgation for transparency reason..
  - At present, the regulation is considered to be formulated and not yet finalized, therefore, there is no idea about conditions of permission.
- (b) We request Japanese side to clarify the definition of "import cargo".
- (c) At present, the establishment of branches of Japanese shipping companies are handled in accordance with the principles set out in the Memorandum of Sino-Japan bilateral meeting on maritime transport and relevant regulation of the Chinese Government.
- (d) This new regulation is applied both to Chinese shipping companies and to other Asian shipping companies. Neither was this regulation inconsistent with MFN principle.

(2) Freight forwarding services.

- (a) N. A.
- (b) At present, there is no plan to eliminate the limitation, and there is no corresponding laws or regulations.
- (c) Further study will be carried out.

### Norway

1) "Joint Ventures" in sector specific commitments refers to both equity joint venture and contractual joint venture as stated in the horizontal part. If equity joint venture is specified in certain sectors, that means contractual joint venture is not allowed in these sectors. Due to the loose nature of cooperation of contractual JVs, in some sectors like travel agency only equity JVs are allowed.

2) Further study will be carried out and the question will be clarified later.

3) Further technical consultation will be undertaken with relevant agencies in China and this question will be clarified later.

4) Under Mode 3, part (a) are commitments that foreign services suppliers can establish in China joint venture shipping companies engaging in international shipping business. Part (b) is unbound including the item identified in the list of MFN exemptions.



## Switzerland

1. In the current Chinese Schedule, besides the sectors mentioned by the Swiss delegation, foreign capital enterprise (FCE) is also accepted in the banking sector. And in insurance and distribution sectors, FCE will also be allowed as set out in the Schedule.
2. Opening up of different services sectors in China follows different regulations or policies that are drafted or formulated by responsible ministries in light of the development level of those specific sectors and in line with international practices, and then approved by the State Council.
3. 4 (a) refers to those who are employed by the overseas parent companies and transferred to work in China, while 4 (b) refers to those who are employed by the foreign-invested enterprises.
4. Use of land is renewable when the maximum term expires. Therefore there does not involve the issue of relaxation of limitation.
5. Six months residence requirement is to ensure that the rep offices have enough human resources in China to provide quality services.

The lawyer system in China has a history of only twenty years and the number of good lawyers in China is still very small. Now that salaries offered by the rep offices can be several times higher than that of the Chinese firms, restriction of the employment of the Chinese practitioner lawyers is the only effective way at this stage to prevent the loss of the best Chinese lawyers.

Business scope in 3(c) is legal affairs concerning Chinese laws, rep offices must entrust such business to Chinese law firms according to current regulation. In 3 (b), it is foreign legal affairs that rep offices can undertake by themselves.

6. Small and medium sized enterprises in the accountancy sector may provide services through the establishment of rep offices in China. They can also provide services through their member firms in China.

Foreign accounting firms that have formed international accounting firms jointly with Chinese accounting firms may provide services through their member firms in China within or after the five years period. End of the five years ownership does not mean that foreign firms can not continue their services in China, because the affiliate relations between the Chinese and foreign accounting firms still exist.

Approval by the Ministry of Finance mentioned in the section C of the accountancy sector of the Chinese Schedule is only of procedural nature and there involves no approval criteria.

Foreigners will acquire Chinese CPA qualification after they pass the Chinese national CPA examination and go through required procedures.

7. The issue need to be studied further.
8. Working through Chinese advertising agents itself is a condition and there are no other conditions or limitations under mode 1 and 2. This requirement is intended to ensure that the services provided by foreign services suppliers are in line with

Chinese laws and regulations.

9. Management consulting service under CPC 866 mainly refers to arbitration and conciliation services. As these services are of judicial nature, they are not included in the Schedule.
10. This issue is under consideration and improvement may be made.
11. This issue is under consideration and improvement may be made.
12. This issue is under consideration and improvement may be made.
13. At the first stage of the opening up of the Value-added services, business scope of the joint ventures will only be those listed under mode 3 of the national treatment column. However, for Chinese enterprises, there is no such limitation. Concrete phase-in commitments will depend on the success of the opening up of the first stage.
14. Commerce across INTERNET is a new development of the cross border distribution services. There are a lot of issues to be studied and there will also be other unforeseeable situations. These are the concerns for not binding mode 1 for retailing and wholesale services at the present stage.

For retailing services:

Agricultural fertilizer is state-monopolized product in China. Fertilizer trading is not open even for Chinese distribution enterprises.

Market access under mode 1 remains unbound because there are unforeseeable situations to which no formal policy or regulation has been formulated.

National treatment under mode 1 and 3 remain unbound because there are unforeseeable situations to which no formal policy or regulation has been formulated.

At present, there is no concrete plan.

The offer means that foreign enterprises may set up certain forms of commercial presence in China to engage in retailing and wholesale services. The form may be a wholly foreign-owned enterprises, JVs, or even a branch subject to the completion of a regulation of establishing branches. However, there will be criteria and conditions for such foreign enterprises and these criteria and conditions are still under study.

Yes, it includes repair and maintenance services.

For wholesaling and commission agent services:

Market access under mode 1 remains unbound because there are unforeseeable situations to which no formal policy or regulation has been formulated.

National treatment under mode 1 and 3 remain unbound because there are unforeseeable situations to which no formal policy or regulation has been formulated.

JVs are allowed to engage in wholesale business.

For franchising services:

National treatment under mode 3 remains unbound because at the present stage no regulation or formal policy has been formulated to be the legal basis for