

WORKING PARTY ON THE ACCESSION OF CHINA

Communication from China

In preparation for the Working Party meeting to be held on 8 April 1998, the Chinese Delegation hereby submits the following materials:¹

- I. Revised Annexes to the Draft Protocol on China's Accession to the WTO:
 1. Annex 5a: Notification Pursuant to Article XXV of the Agreement on Subsidies and Countervailing Measures (revised March 1998);
 2. Annex 5b: Subsidies to be Phased Out (revised July 1997).
- II. Updated Package of Tariff Concessions of China on Industrial Products.
- III. Responses to Questions Raised by Working Party Members on China's Schedule of Specific Commitments on Trade in Services.
- IV. Information on the Trade Regime of China for the Purpose of Transparency:

Notification pursuant to Article 16 of the Draft Protocol on China's Accession to the WTO and the Agreement on the Application of Sanitary and Phytosanitary Measures (revised March 1998).

¹English only.

ANNEX 5a

**NOTIFICATION PURSUANT TO ARTICLE XXV OF
THE AGREEMENT ON SUBSIDIES AND COUNTERVAILING MEASURES**

People's Republic of China
March 1998

I. SUBSIDIES FROM CENTRAL BUDGET PROVIDED TO CERTAIN STATE-OWNED ENTERPRISES WHICH ARE RUNNING AT A LOSS

1. Title of the subsidy program

Subsidies provided to certain State-owned enterprises which are running at a loss.

2. Period covered by the notification

1990-1996.

3. Policy objective and/or purpose of the subsidy

To promote restructuring of those State-owned enterprises which are running at a loss, while keeping employment by means of promoting rationalization and maintaining stable production and safety of the society (compensation for the lack of social security system).

4. Background and authority for the subsidy

Ministry of Finance.

5. Legislation under which it is granted

Assistance by budget.

6. Form of the subsidy

Grant and Tax Forgiving

7. To whom and how the subsidy is provided

Subsidy is provided to severe loss-making State-owned enterprises due to either fixed price of the products they produce or the increasing cost of exploitation of the resources.

8. Subsidy per unit, or in cases where this is not possible, the total amount or the annual amount budgeted for that subsidy

Unit: 100 million RMB

Sector/Year	1990	1991	1992	1993	1994	1995	1996
Metallurgic industry	1.16	1.46	1.35	3.13	4.07	3.02	5.04
Ferrous-metal industry	0.63	0.86	1.28	1.51	5.80	5.86	4.78
Machinery industry	3.80	5.07	14.61	3.98	14.09	8.34	9.67
Coal industry	55.86	66.70	70.14	49.80	47.19	12.13	13.21
Oil industry	42.53	54.36	52.89	28.08	0.00	0.00	0.00
Chemical industry	3.83	4.03	3.70	4.11	6.90	3.47	4.26
Textile industry	1.90	2.39	2.07	3.09	2.65	3.38	6.97
Light industry	6.65	7.88	6.31	9.30	3.99	1.52	2.63
Tobacco industry	0.00	0.00	0.00	0.00	12.00	8.62	9.26
Total of the nine sectors	116.36	142.75	152.35	103.00	96.69	46.34	55.92
Other sectors	1.65	1.94	1.99	1.53	1.24	0.42	1.28
Total	118.01	144.69	154.34	104.53	97.93	46.76	57.20

9. Duration of the subsidy and/or any other time-limits attached to it
1949-2000.

10. Statistical data permitting an assessment of the trade effects of a subsidy:
Not available.

II. SUBSIDIES FROM LOCAL BUDGET PROVIDED TO LOSS MAKING STATE OWNED ENTERPRISES

1. Title of the subsidy program

Subsidies provided to certain State-owned enterprises which are running at a loss.

2. Period covered by the notification

1990-1996.

3. Policy objective and/or purpose of the subsidy

To promote restructuring of those State-owned enterprises which are running at a loss, while keeping employment by means of promoting rationalization and maintaining stable production and safety of the society(compensation for the lack of social security system).

4. Background and authority for the subsidy

Ministry of Finance and local governments.

5. Legislation under which it is granted

Assistance by local budget.

6. Form of the subsidy

Grant and Tax Forgiving

7. To whom and how the subsidy is provided

Subsidy is provided to severe loss-making State-owned enterprises due to either fixed price of the products they produce or the increasing cost of exploitation of the resources and restructuring of state owned enterprises.

8. Subsidy per unit, or in cases where this is not possible, the total amount or the annual amount budgeted for that subsidy:

Unit:100 million RMB

	1990	1991	1992	1993	1994	1995	1996
Beijing						57.69	59.28
Tianjin						9.23	8.79
Hebei						6.84	5.89
Shanxi						5.52	6.05
Inner-Mongolia						3.53	2.77
Liaoning						18.02	17.10
Jilin						6.07	5.88
Heilongjiang						11.77	7.07
Shanghai						44.95	45.50

Jiangsu						11.75	10.46
Zhejiang						25.06	30.10
Anhui						4.17	7.11
Fujian						2.53	1.40
Jiangxi						0.67	0.65
Shandong						8.48	8.12
Henan						4.27	3.80
Hubei						11.60	10.99
Hunan						4.57	5.16
Guangdong						17.52	17.35
Guangxi						2.22	2.01
Hainan						0.70	0.43
Sichuan						5.99	6.37
Guizhou						1.48	1.55
Yunnan						7.51	7.82
Tibet						0.87	1.16
Shaanxi						4.67	4.46
Gansu						0.47	0.22
Qinghai						0.91	0.96
Ningxia						0.18	0.16
Xingjiang						1.74	1.54
Total	460.87	365.55	290.62	306.76	268.29	281.01	280.20

9. Duration of the subsidy and/or any other time-limits attached to it
1949-2000.

10. Statistical data permitting an assessment of the trade effects of a subsidy
Not available.

III. THE PRIORITY IN OBTAINING LOANS AND FOREIGN CURRENCIES BASED ON EXPORT PERFORMANCE

1. Title of the subsidy program

The priority in obtaining loans and foreign currencies based on export performance.

2. Period covered by the notification

1994-1996.

3. Policy objective and/or purpose of the subsidy

To promote the exportation of automobiles.

4. Background and authority for the subsidy

State Planning Commission.

5. legislation under which it is granted

State Council Circular on Industrial Policy on Automobiles..

6. Form of the subsidy

Priority in obtaining loans and foreign currencies.

7. To whom and how the subsidy is provided

Priority is given to:

1)Automotive production enterprises whose export of whole vehicle products has reached the percentage points in the volume of their sales as indicated in the following chart:

Vehicles Types	Category	Percentages
Passenger Vehicles	M1	3%
	M2	5%
	M3	8%
Freight Vehicles	N1	5%
	N2, N3	4%
Motorcycles	L	10%

and

2)Automobile and motorcycle components manufacturing enterprises whose exports account for 10 per cent of their total annual sales.

8. Subsidy per unit, or in cases where this is not possible, the total amount or the annual amount budgeted for that subsidy

Zero, because no enterprises have reached the level for enjoying the priority up till now.

9. Duration of the subsidy and/or any other time-limits attached to it

China commits itself to eliminate this measure by the year of 2000.

10. Statistical data permitting an assessment of the trade effects of a subsidy

Zero.

IV. PREFERENTIAL TARIFF RATES BASED ON LOCALIZATION RATE OF AUTOMOTIVE PRODUCTION.

1. Title of the subsidy program

Preferential tariff rates based on localization rate of automotive production.

2. Period covered by the notification

1994-1996

3. Policy objective and/or purpose of the subsidy

To promote the localization process of automobile industry of China.

4. Background and authority for the subsidy

State Planning Commission.

5. legislation under which it is granted

State Council Circular on Industrial Policy on Automobiles.

6. Form of the subsidy

Preferential tariff rates.

7. To whom and how the subsidy is provided

The preferential tariff rates are granted to the automotive enterprises whose localization reaches the following ratios:

- 1) Localization rate reaches 40 per cent, 60 per cent or 80 per cent on products that incorporate imported technology on whole vehicles of M Category;
- 2) Localization rate reaches 50 per cent, 70 per cent or 90 per cent on products that incorporate imported technology on whole vehicles of N and L Categories; and
- 3) Localization rate reaches 50 per cent, 70 per cent or 90 per cent on products that incorporate imported technology on automobile and motorcycle assemblies and key components.

8. Subsidy per unit, or in cases where this is not possible, the total amount or the annual amount budgeted for that subsidy:
Not available.

9. Duration of the subsidy and/or any other time-limits attached to it
China commits itself to phase out this measure by the year of 2000.

10. Statistical data permitting an assessment of the trade effects of a subsidy:
The trade effect is negligible.

V. PREFERENTIAL POLICIES FOR THE SPECIAL ECONOMIC ZONES (EXCLUDING THE PUDONG AREA OF SHANGHAI)

1. Title of the subsidy program

Preferential income tax policies for foreign-invested enterprises in the Special Economic Zones of Shenzhen, Zhuhai, Shantou, Xiamen, Hainan.

2. Period covered by the notification

1984 - now.

3. Policy objective and/or purpose of the subsidy

To promote regional development and absorb foreign investment.

4. Background and authority for the subsidy

State Administration of Taxation and local taxation authorities.

5. Legislation under which it is granted

Before 1991, Income Tax Law of the People's Republic of China Concerning Chinese-Foreign Equity Joint Ventures and Income Tax Law of the People's Republic of China for Foreign Enterprises.

After 1991, Income Tax Law of the People's Republic of China for Enterprises with Foreign Investment and Foreign Enterprises.

6. Form of the subsidy

Application of preferential income tax rate, and exemption of income tax.

7. To whom and how the subsidy is provided

1. For foreign-invested enterprises established in the Special Economic Zones and foreign enterprises engaging in production and business operation in the Special Economic Zones, preferential income tax rate of 15 per cent shall be applied.

2. For foreign-invested productive enterprises established in the old areas of the cities where the Special Economic Zones are located, preferential income tax rate of 24 per cent shall be applied; for technology intensive projects, projects having foreign investment more than \$ 30 million with a long paying back period, and projects within sectors encouraged by the State such

as energy, transportation etc., preferential income tax rate may further be reduced to 15 per cent.

3. For enterprises in services sectors with foreign investment more than US\$ 5 million and operation term over 10 years, income tax for the first year shall be exempted and that for the second and third years shall be reduced by 50 per cent, subject to the application and approval by the local taxation authorities. The base year shall be the first profit-making year of the enterprises.

8. Subsidy per unit, or in cases where this is not possible, the total amount or the annual amount budgeted for that subsidy:

The preferential income tax rate applied is 24 or 15 per cent.

9. Duration of the subsidy and/or any other time-limits attached to it

1984 -

10. Statistical data permitting an assessment of the trade effects of a subsidy:

Not available.

VI. PREFERENTIAL POLICIES FOR THE ECONOMIC AND TECHNOLOGY DEVELOPMENT AREAS

1. Title of the subsidy program

Preferential income tax policies for foreign-invested enterprises in the economic and technology development areas in Dalian, Qinhuangdao, Tianjin, Yantai, Qingdao, Lianyungang, Nantong, Ningbo, Fuzhou, Guangzhou, Zhanjiang, Shanghai (Minhang, Hongqiao, Caohejing), Beihai, Shenyang, Wenzhou, Harbin, Changchun, Hangzhou, Wuhan, Chongqing, Wuhu, Xiaoshan, Huizhou, Nansha, Kunshan, Rongqiao, Weihai, Yingkou, Dongshan.

2. Period covered by the notification

1984 - now.

3. Policy objective and/or purpose of the subsidy

To accelerate the opening-up of the region and absorb foreign investment.

4. Background and authority for the subsidy

State Administration of Taxation and local taxation authorities.

5. Legislation under which it is granted

Before 1991, Income Tax Law of the People's Republic of China Concerning Chinese-Foreign Equity Joint Ventures and Income Tax Law of the People's Republic of China for Foreign Enterprises.

After 1991, Income Tax Law of the People's Republic of China for Enterprises with Foreign Investment and Foreign Enterprises.

6. Form of the subsidy

Application of preferential income tax rate, and exemption of income tax.

7. To whom and how the subsidy is provided

1. For foreign-invested productive enterprises established in the economic and technology development areas, preferential income tax rate of 15 per cent shall be applied.

2. For foreign-invested productive enterprises established in the old areas of the cities where the economic and technology development areas are located, preferential income tax rate of 24 per cent shall be applied; for technology intensive projects, projects having foreign investment more than \$ 30 million with a long paying back period, and projects within sectors encouraged by the State such as energy, transportation etc., preferential income tax rate may further be reduced

to 15 per cent.

8. Subsidy per unit, or in cases where this is not possible, the total amount or the annual amount budgeted for that subsidy:

The preferential income tax rate applied is 24 or 15 per cent.

9. Duration of the subsidy and/or any other time-limits attached to it

1984 -

10. Statistical data permitting an assessment of the trade effects of a subsidy:

Not available.

VII. PREFERENTIAL POLICIES FOR THE SPECIAL ECONOMIC ZONE OF THE PUDONG AREA OF SHANGHAI

1. Title of the subsidy program

Preferential income tax policies for foreign-invested enterprises in the Special Economic Zone of the Pudong area of Shanghai.

2. Period covered by the notification

1991 - nov.

3. Policy objective and/or purpose of the subsidy:

To accelerate the opening-up of the region and absorb foreign investment.

4. Background and authority for the subsidy:

State Administration of Taxation and local taxation authorities.

5. Legislation under which it is granted

Income Tax Law of the People's Republic of China for Enterprises with Foreign Investment and Foreign Enterprises.

6. Form of the subsidy:

Application of preferential income tax rate, and exemption of income tax.

7. To whom and how the subsidy is provided

1. For foreign-invested productive enterprises established in the Special Economic Zone of the Pudong area of Shanghai and for foreign-invested enterprises established there to engage in infrastructure constructions, preferential income tax rate of 15 per cent shall be applied.

2. For foreign-invested enterprises established in the Special Economic Zone of the Pudong area of Shanghai, engaged in such energy and transportation construction projects as airport, ports, railways, power stations etc. with operation term longer than 15 years, income tax for the first five years shall be exempted and that for the sixth to the tenth years shall be reduced by 50 per cent. The base year shall be the first profit-making year of the enterprises.

8. Subsidy per unit, or in cases where this is not possible, the total amount or the annual amount budgeted for that subsidy:

The preferential income tax rate applied is 15 per cent.

9. Duration of the subsidy and/or any other time-limits attached to it

1991 -

10. Statistical data permitting an assessment of the trade effects of a subsidy:

Not available.

VIII. PREFERENTIAL POLICIES FOR FOREIGN INVESTED ENTERPRISES

1. Title of the subsidy program

Preferential income tax policies for foreign-invested enterprises in China.

2. Period covered by the notification

1985 - now.

3. Policy objective and/or purpose of the subsidy

To absorb foreign investment and expand economic cooperation.

4. Background and authority for the subsidy

State Administration of Taxation and local taxation authorities.

5. Legislation under which it is granted

Before 1991, Income Tax Law of the People's Republic of China Concerning Chinese-Foreign Equity Joint Ventures and Income Tax Law of the People's Republic of China for Foreign Enterprises.

After 1991, Income Tax Law of the People's Republic of China for Enterprises with Foreign Investment and Foreign Enterprises.

6. Form of the subsidy

Application of preferential income tax rate, and exemption of income tax.

7. To whom and how the subsidy is provided

1. For foreign-invested productive enterprises with operation term more than 10 years, the income tax for the first two years shall be exempted and that for the third to the fifth year shall be reduced by 50 per cent. The base year shall be the first profit-making year of the enterprises.

2. For Chinese-foreign joint enterprises engaged in the construction of ports, docks and berths, preferential income tax rate of 15 per cent shall be applied, and for those with operation term longer than 15 years, income tax for the first five years shall be exempted and that for the sixth to the tenth years shall be reduced by 50 per cent. The base year shall be the first profit-making year of the enterprises.

3. For foreign-invested advanced technology enterprises, in case that the technologies they possess or provide are still regarded as advanced when the initial income tax exemption and reduction period expires, income tax reduction of 50 per cent may continue to be applied, for another 3 years.

4. For foreign-invested enterprises engaged in agriculture, forestry and animal husbandry, and for foreign-invested enterprises established in remote areas with less developed economic level, income tax reduction of 15 to 30 per cent may continue to be applied for another ten years after the initial exemption and reduction period expires, subject to application and approval of local taxation authorities.

5. For foreign-invested enterprises of industries and sectors in which foreign investment is encouraged by the State, provincial government may determine whether to reduce or exempt the local part of income tax..

6. For profits of foreign investors which are re-invested into the enterprises to increase the register capital, or to set up other new enterprises with operation term more than 5 years, 40 per cent of their income tax payment for the re-invested profits shall be refunded subject to application and approval from the local taxation authorities. In case that the new or the expanded enterprises with the re-investment are hi-tech enterprises, or that profits are from foreign-invested enterprises in Hainan Special Economic Zone and re-invested into infrastructure projects or

agriculture development projects of the same Special Economic Zone, 100 per cent of the paid income tax for the re-investment shall be refunded.

7. For dividends, interests, rentals, franchising fees and other forms of income of foreign investors who have no commercial establishments in China, preferential income tax rate of 20 per cent shall be applied except for profits of foreign investors gained from the enterprises they have invested in China, which are subject to 100 per cent income tax exemption. For franchising fees gained from provision of special technology to scientific research, energy development, transportation development, agriculture, forestry and animal husbandry, preferential income tax rate of 10 per cent may be applied, subject to application and approval of local taxation authorities; in case that the technology is advanced or is provided with favorable conditions, income tax exemption may be applied.

8. Subsidy per unit, or in cases where this is not possible, the total amount or the annual amount budgeted for that subsidy

The preferential income tax rate applied is 20, 15 or 10 per cent.

9. Duration of the subsidy and/or any other time-limits attached to it
1985-

10. Statistical data permitting an assessment of the trade effects of a subsidy
Not available.

IX. LOANS FROM THE STATE POLICY BANKS

1. Title of the subsidy program

Loans of the State Policy Banks (the State Development Bank, the Export and Import Bank of China, and the Agriculture Development Bank of China).

2. Period covered by the notification

For the State Development Bank, 1994 - 1996;
For the Export and Import Bank of China, 1991 - 1995
For the Agriculture Development Bank of China., 1994 - 1996.

3. Policy objective and/or purpose of the subsidy

To adjust investment structure.

4. Background and authority for the subsidy

There are three State Policy Banks in China: the State Development Bank, the Export and Import Bank of China, and the Agriculture Development Bank of China. The three State Policy Banks accumulate capital by issuing treasury bonds to commercial banks and the market. Generally the State budget does not provide interest rate subsidy to the State Policy Banks. The interest rates of the State Policy Banks loans are usually the same as the market interest rates.

5. Legislation under which it is granted

None.

6. Form of the subsidy

Loans.

7. To whom and how the subsidy is provided

Loans from the State Development Bank are mainly directed to infrastructure constructions in energy, transportation, telecommunications and water conservancy, resources development in the middle and western parts of China, as well as technology renovation of some enterprises.

Loans from the Export and Import Bank of China are mostly directed to guarantee for export credit of commercial banks, and a small part is for direct export credit.

Loans from the Agriculture Development Bank of China are mainly provided for purchase and storage of agricultural and side-line products, forestry construction and water conservancy development.

8. Subsidy per unit, or in cases where this is not possible, the total amount or the annual amount budgeted for that subsidy:

RMB 200 billion for the State Development Bank, and 9.6 per cent of which is directed to the manufacturing industry;

RMB 21 billion export credit (mainly sellers' credit) for the Export and Import Bank of China;

RMB 500 billion for the Agriculture Development of China.

9. Duration of the subsidy and/or any other time-limits attached to it

1991 -

10. Statistical data permitting an assessment of the trade effects of a subsidy:

Not available.

X. FINANCIAL SUBSIDIES FOR POVERTY ALLEVIATION

1. Title of the subsidy program

Financial subsidies for poverty alleviation.

2. Period covered by the notification

For direct allocation of funds, 1991 - now

For poverty alleviation loans, 1994 - now.

3. Policy objective and/or purpose of the subsidy

To alleviate poverty.

4. Background and authority for the subsidy

For direct allocation of funds, State Planning Commission and Ministry of Finance.

For poverty alleviation loans, the Agriculture Development Bank of China.

5. Legislation under which it is granted

Assistance by budget.

6. Form of the subsidy

Direct appropriation and provision of poverty alleviation loans.

7. To whom and how the subsidy is provided

The subsidies are provided to regions in China where annual income per capita is less than RMB 400.

8. Subsidy per unit, or in cases where this is not possible, the total amount or the annual amount budgeted for that subsidy

For direct appropriation, RMB 27.8 billion (RMB 18.3 billion from 1991 to 1995, RMB 4 billion in 1996, and RMB 5.5 billion in 1997).

For poverty alleviation loans, RMB 30 billion.

9. Duration of the subsidy and/or any other time-limits attached to it

1991 -

10. Statistical data permitting an assessment of the trade effects of a subsidy:
Not available.

XI. FUNDS FOR TECHNOLOGY RENOVATION, RESEARCH AND DEVELOPMENT

1. Title of the subsidy program

Funds for technology renovation , research and development.

2. Period covered by the notification

1991 - 1996.

3. Policy objective and/or purpose of the subsidy

To encourage scientific research and technology development, and to promote application of science and technology in the rural areas.

4. Background and authority for the subsidy

Ministry of Finance

5. Legislation under which it is granted

State Council Circular No. 99, 1987.

6. Form of the subsidy:

Grant and loans.

7. To whom and how the subsidy is provided

To scientific research institutes and some enterprises.

8. Subsidy per unit, or in cases where this is not possible, the total amount or the annual amount budgeted for that subsidy

RMB 173.5 billion (RMB 18.1 billions for 1991, RMB 22.3 billion for 1992, RMB 42.1 billion for 1993, RMB 41.5 billion for 1994, RMB 49.5 billion for 1995 and RMB 52.6 billion for 1996).

9. Duration of the subsidy and/or any other time-limits attached to it

1991 -

10. Statistical data permitting an assessment of the trade effects of a subsidy:
Not available.

XII. INFRASTRUCTURE CONSTRUCTION FUNDS FOR AGRICULTURAL WATER CONSERVANCY PROJECTS

1. Title of the subsidy program

Infrastructure construction funds for agricultural water conservancy projects

2. Period covered by the notification

1991 - 1995

3. Policy objective and/or purpose of the subsidy

To improve agricultural irrigation systems and flood-defending facilities.

4. Background and authority for the subsidy

Ministry of finance.

5. Legislation under which it is granted

Assistance by budget.

6. Form of the subsidy

Grant.

7. To whom and how the subsidy is provided

To key infrastructure projects in water conservancy.

8. Subsidy per unit, or in cases where this is not possible, the total amount or the annual amount budgeted for that subsidy

RMB 35.5 billion (RMB 7.5 billion for 1991, RMB 8.5 billion for 1992, RMB 9.5 billion for 1993, RMB 10 billion for 1994 and RMB 11.0 billion for 1995).

9. Duration of the subsidy and/or any other time-limits attached to it

1991 -

10. Statistical data permitting an assessment of the trade effects of a subsidy

Not available.

XIII. TAX AND TARIFF REFUND FOR EXPORT PRODUCTS

1. Title of the subsidy program

Tariff refund for imported contents of export products, and value-added tax refund for export products.

2. Period covered by the notification

1985 - now.

3. Policy objective and/or purpose of the subsidy

To alleviate unreasonable tax and tariff burdens of export enterprises.

4. Background and authority for the subsidy

For tariff refund, taxation and customs authorities; and for tax refund, taxation authorities.

5. Legislation under which it is granted

State Council Circular No. 43, 1985.

6. Form of the subsidy

Tax and tariff refund.

7. To whom and how the subsidy is provided

For raw materials, spare parts, assemblies and packing materials imported for the purpose of processing and assembling for overseas clients or manufacturing products for export, tariffs shall be exempted, or in the case that tariffs have been collected, refund of the collected tariffs shall be made, according to quantities of the final products exported.

For agricultural products subject to the official value-added tax rate of 10%, the refund rate is 3%.

For industrial products subject to the official value-added tax rate of 17%, which take

agricultural products as their raw materials, the refund rate is 6%.

For other products subject to the official value-added tax rate of 17%, the refund rate is 9%.

8. Subsidy per unit, or in cases where this is not possible, the total amount or the annual amount budgeted for that subsidy:

No specific statistics available.

9. Duration of the subsidy and/or any other time-limits attached to it

1985 -

10. Statistical data permitting an assessment of the trade effects of a subsidy:

Not available.

XIV. TARIFF AND IMPORT DUTIES REDUCTION AND EXEMPTION FOR ENTERPRISES

1. Title of the subsidy program

Tariff and import duties reduction and exemption for enterprises.

2. Period covered by the notification

1985 - 2000.

3. Policy objective and/or purpose of the subsidy:

To attract foreign investment, to encourage technology renovations in domestic enterprises, and to promote such trade forms as border trade, processing trade, compensation trade etc..

4. Background and authority for the subsidy:

Taxation and customs authorities.

5. Legislation under which it is granted

Regulation of import and export tariff of the People's Republic of China.

6. Form of the subsidy:

Tariff and import duties reduction and exemption.

7. To whom and how the subsidy is provided

China adopted new taxation system on April 1, 1997. Under this new system, all domestic enterprises and institutes shall be subject to tariff and import duties in accordance with official rate except for the following few cases where tariff and import duties reduction and exemption are still applied:

1. goods imported for embassies, and offices of international organizations in China, donations from foreign governments and international organizations, and goods imported by Chinese diplomats, Chinese students studying abroad and etc. for personal consumption;

2. imports into the Yangpu Economic Development Area in Hainan Province, a bonded area;

3. equipment and materials imported during the period of 1996 to 2000 for drilling, petroleum and natural gas exploitation;

4. aircraft imported by domestic civil airlines during the period of 1996 to 2000;

5. spare parts of cars, of which tariff and import duties reduction and exemption shall be determined according to the localization rate;

6. materials imported for domestic manufacturing of aircraft.

Tariff and import duties reduction and exemption before April 1, 1996 of imported equipment and materials for foreign-invested enterprises, for domestic technology renovation and infrastructure construction projects, for Special Economic Zones and Economic and Technology

Development Areas, and for border trade, processing trade and compensation trade, shall be terminated except for the following transitional period:

1. for foreign-invested enterprises with total investment less than US\$ 30 million approved before April 1, 1996, tariff and import duties reduction and exemption of their imported equipment and materials shall remain valid within the transitional period till December 31, 1996; for those enterprises with total investment more than US\$ 30 million, the transitional period shall end on December 31, 1997;

2. for industrial projects in such areas as energy, transportation, metallurgical industry with total investment more than RMB 50 million, and for technology renovation projects in manufacturing industries with total investment more than RMB 30 million, which were approved before April 1, 1996, tariff and import duties for their equipment importation shall be subject to 50 per cent reduction within the transitional period till December 31, 1997;

3. goods imported into the five Special Economic Zones of Shenzhen, Zhuhai, Shantou, Xiamen, Hainan, as well as those into the Pudong area in Shanghai and the Industrial Development Zone in Suzhou, shall be subject to tariff and import duties after April 1, 1996 in accordance with the official tariff and import duties rates. However, refund of the tariff and import duties will be applied within the transitional period from 1996 to 2000, with the volume decreasing annually. The refund will terminate after the year 2000.

8. Subsidy per unit, or in cases where this is not possible, the total amount or the annual amount budgeted for that subsidy:

No specific statistics available.

9. Duration of the subsidy and/or any other time-limits attached to it
1985 - 2000.

10. Statistical data permitting an assessment of the trade effects of a subsidy:
Not available.

XV. PROVISION OF LOW-PRICE INPUTS FOR SPECIAL INDUSTRIAL SECTORS

1. Title of the subsidy program

State low pricing for certain percentage of coal for electricity generating, and for certain percentage of crude oil.

2. Period covered by the notification

1987 - now.

3. Policy objective and/or purpose of the subsidy

State pricing for certain percentage of the industrial inputs is to maintain the overall price level stable.

4. Background and authority for the subsidy

Reform of China's planning economic system began first with the reform of the pricing system, and by now 95 per cent of the commodities and services in China have already been determined by the market forces. State pricing remains only for certain percentage of those crucial products to maintain the ability of the government to curb the overall price level in emergent cases.

5. Legislation under which it is granted

Provisional regulation of the People's Republic of China on Pricing.

6. Form of the subsidy:

State low pricing for inputs of certain industrial sectors.

7. To whom and how the subsidy is provided

37 per cent of coal in 1995 was subject to state pricing, and 70 per cent of the land oil production was subject to state pricing, price of the remaining 30 per cent as well as of all the off-shore oil production was determined by the market.

8. Subsidy per unit, or in cases where this is not possible, the total amount or the annual amount budgeted for that subsidy

No specific statistics available.

9. Duration of the subsidy and/or any other time-limits attached to it

1987 -

10. Statistical data permitting an assessment of the trade effects of a subsidy

Not available.

XVI. SUBSIDY TO CERTAIN ENTERPRISES IN THE FORESTRY INDUSTRY

1. Title of the subsidy program

Subsidy to the forestry industry.

2. Period covered by the notification

1994 - now.

3. Policy objective and/or purpose of the subsidy

To encourage full utilization of forest resources.

4. Background and authority for the subsidy

State Administration of Taxation and local taxation authorities.

5. Legislation under which it is granted

Provisional regulation of the People's Republic of China on Value added Tax.

6. Form of the subsidy

Refund of value-added tax.

7. To whom and how the subsidy is provided

For certain enterprises in the forestry industry, when their products are based on the utilization of deficient timber resources, the collected value-added tax shall be refunded.

8. Subsidy per unit, or in cases where this is not possible, the total amount or the annual amount budgeted for that subsidy

No specific statistics available as the quantity is minimal.

9. Duration of the subsidy and/or any other time-limits attached to it

1994 -

10. Statistical data permitting an assessment of the trade effects of a subsidy

Not available.

XVII. PREFERENTIAL INCOME TAX TREATMENT TO HIGH-TECH ENTERPRISES

1. Title of the subsidy program

Preferential Income tax treatment to high-tech enterprises.

2. Period covered by the notification

1994 - now.

3. Policy objective and/or purpose of the subsidy

To accelerate the development of high-tech industries.

4. Background and authority for the subsidy

State Administration of Taxation and local taxation authorities.

5. Legislation under which it is granted

Provisional regulation of the People's Republic of China on Enterprises Income Tax.

6. Form of the subsidy

Income tax reduction and exemption.

7. To whom and how the subsidy is provided

For high-tech enterprises in the high-tech development zones approved by the State Council, the income tax rate applied shall be reduced to 15 per cent; for newly-established high-tech enterprises, income tax shall be exempted for the first two years since the operation.

8. Subsidy per unit, or in cases where this is not possible, the total amount or the annual amount budgeted for that subsidy

No specific statistics available.

9. Duration of the subsidy and/or any other time-limits attached to it

1994 -

10. Statistical data permitting an assessment of the trade effects of a subsidy

Not available.

XVIII. PREFERENTIAL INCOME TAX TREATMENT TO ENTERPRISES UTILIZING WASTE

1. Title of the subsidy program

Preferential income tax treatment to enterprises utilizing waste.

2. Period covered by the notification

1993 - now.

3. Policy objective and/or purpose of the subsidy

To encourage resources recycle.

4. Background and authority for the subsidy

State Administration of Taxation and local taxation authorities.

5. Legislation under which it is granted

Provisional regulation of the People's Republic of China on Enterprises Income Tax.

6. Form of the subsidy

Income tax reduction and exemption.

7. To whom and how the subsidy is provided

For enterprises utilizing waste gas, waste water and solid waste as major production inputs, income tax shall be reduced or exempted for five years.

8. Subsidy per unit, or in cases where this is not possible, the total amount or the annual amount budgeted for that subsidy

No specific statistics available.

9. Duration of the subsidy and/or any other time-limits attached to it

1993 -

10. Statistical data permitting an assessment of the trade effects of a subsidy

Not available.

XIX. PREFERENTIAL INCOME TAX TREATMENT TO ENTERPRISES IN POVERTY STRICKEN REGIONS

1. Title of the subsidy program

Preferential Income tax treatment to enterprises in poverty stricken regions

2. Period covered by the notification

1993 - now.

3. Policy objective and/or purpose of the subsidy

To alleviate poverty.

4. Background and authority for the subsidy

State Administration of Taxation and local taxation authorities.

5. Legislation under which it is granted

Provisional regulation of the People's Republic of China on Enterprises Income Tax.

6. Form of the subsidy

Income tax reduction and exemption.

7. To whom and how the subsidy is provided

For newly-established enterprises in remote regions, poverty stricken regions, and regions with ethnic groups residence, income tax shall be reduced or exempted for three years.

8. Subsidy per unit, or in cases where this is not possible, the total amount or the annual amount budgeted for that subsidy

No specific statistics available.

9. Duration of the subsidy and/or any other time-limits attached to it

1993 -

10. Statistical data permitting an assessment of the trade effects of a subsidy

Not available.

XX. PREFERENTIAL INCOME TAX TREATMENT TO ENTERPRISES

TRANSFERRING TECHNOLOGIES

1. Title of the subsidy program

Preferential Income tax treatment to enterprises transferring technologies.

2. Period covered by the notification

1993 - now.

3. Policy objective and/or purpose of the subsidy

To encourage technology transfer and extension.

4. Background and authority for the subsidy

State Administration of Taxation and local taxation authorities.

5. Legislation under which it is granted

Provisional regulation of the People's Republic of China on Enterprises Income Tax.

6. Form of the subsidy

Income reduction and exemption.

7. To whom and how the subsidy is provided

For income of enterprises generated from transferring technologies, or from such relevant services as technology consultancy, training and etc., income tax shall be exempted when such annual net income is below RMB 300 thousand; however, in the case that the income exceeds RMB 300 thousand, for the part which exceeds RMB 300 thousand, income tax shall be applied as usual.

8. Subsidy per unit, or in cases where this is not possible, the total amount or the annual amount budgeted for that subsidy

No specific statistics available.

9. Duration of the subsidy and/or any other time-limits attached to it

1993 -

10. Statistical data permitting an assessment of the trade effects of a subsidy

Not available.

XXI. PREFERENTIAL INCOME TAX TREATMENT TO DISASTER STRICKEN ENTERPRISES

1. Title of the subsidy program

Preferential Income tax treatment to disaster stricken enterprises

2. Period covered by the notification

1993 - now.

3. Policy objective and/or purpose of the subsidy

To bring down disaster losses.

4. Background and authority for the subsidy

State Administration of Taxation and local taxation authorities.

5. Legislation under which it is granted

Provisional regulation of the People's Republic of China on Enterprises Income Tax.

6. Form of the subsidy

Income tax reduction and exemption.

7. To whom and how the subsidy is provided

In case that enterprises suffer from such disasters as fire, flood, tornado, earthquake and etc., income tax shall be exempted for one year subject to application to and approval from local taxation authorities.

8. Subsidy per unit, or in cases where this is not possible, the total amount or the annual amount budgeted for that subsidy

No specific statistics available.

9. Duration of the subsidy and/or any other time-limits attached to it

1993 -

10. Statistical data permitting an assessment of the trade effects of a subsidy

Not available.

XXII. PREFERENTIAL INCOME TAX TREATMENT TO ENTERPRISES WHICH PROVIDE JOB OPPORTUNITIES FOR THE UNEMPLOYED

1. Title of the subsidy program

Preferential income tax treatment to enterprises which provide job opportunities for the unemployed

2. Period covered by the notification

1993 - now

3. Policy objective and/or purpose of the subsidy

To increase job opportunities.

4. Background and authority for the subsidy

State Administration of Taxation and local taxation authorities.

5. Legislation under which it is granted

Provisional regulation of the People's Republic of China on Enterprises Income Tax.

6. Form of the subsidy

Income tax reduction and exemption.

7. To whom and how the subsidy is provided

For newly-established township enterprises, in case that the new jobs they provide in one certain year exceed 60 per cent of their total jobs, income tax shall be exempted for a period of three years, subject to their application to and approval from local taxation authorities. In the same year when the three year exemption period expires, in case the enterprises provide another 30 per cent more job opportunities, income tax shall be reduced by 50 per cent for another two years, subject to their application to and approval from local taxation authorities.

8. Subsidy per unit, or in cases where this is not possible, the total amount or the annual amount budgeted for that subsidy

No specific statistics available.

9. Duration of the subsidy and/or any other time-limits attached to it
1993 -

10. Statistical data permitting an assessment of the trade effects of a subsidy:
Not available.

XXIII STATISTICS OF INCOME TAX REBATE TO ENTERPRISES SUBJECT TO NOTIFICATION XVII, XVIII, XIX, XX, XXI, XXII

Unit: 10,000 RMB

	1995	1996
Beijing	19424	17492
Tianjin	12793	6945
Hebei	184	50
Shanxi	11216	1519
Inner-Mongolia	2525	445
Liaoning	665	477
Jilin	130	1170
Heilongjiang	1218	734
Shanghai	41960	110207
Jiangsu	1343	1369
Zhejiang	41710	42220
Anhui	14285	17490
Fujian	2563	12953
Jiangxi	28	2
Shandong	11586	3737
Henan	192	918
Hubei	494	994
Hunan	7019	12179
Guangdong	10835	165
Guangxi	9013	6211
Hainan	1194	1371
Sichuan	3548	3777
Guizhou	647	2006
Yunnan	9027	6418
Tibet	506	1173
Shaanxi	7320	4228
Gansu	7519	251
Qinghai	357	378
Ningxia	532	465
Xingjiang	6633	2812
Total	226466	260156

Agricultural Sectors

PART IV

SECTION II: Export Subsidies:

Budgetary Outlay and Quantity Reduction Commitment

HSNO	Description of Products	Base Outlay Level (Million RMB Yuan)	Calendar/ Other Year Applied	Annual and Final Outlay Commitment Levels (Million RMB Yuan)	Base Quantity (Ton)	Calendar/ Other Year Applied	Annual and Final Quantity Commitment Levels (Million RMB Yuan)	Relevant Supporting Tables and Document Reference
<u>CORASE GRAINS</u>								
071331	green beans	2247.56	CY	Year 1-2090.23 Year 6-1454.15	2,000,000.00	CY	Year 1-1,908,000.00 Year 6-1,507,718.00	Support table 11(A) AGST/CHN
071332	small red beans							
071339	kidney beans							
071350	broad beans							
071390	other beans							
100590	maize							
100700	grain sorghum							
1008 0	buck wheat							
100820	millet							
100890	other cereals							
120100	soy beans							

<i>RICE</i>							
100610	rice in the husk	269.26	CY	Year 1-250.41 Year 6-174.21	600,000.00	CY	Year 1-572,400.00 Year 6-457,056.00
100620	husked rice						
100630	rice						
100640	broken rice						
<i>OIL SEED</i>							
120400	linseeds						
120500	rape seeds						
120600	sun flower seeds						
120720	cotton seeds	397.21	CY	Year 1-369.41 Year 6-256.99	1,399,056.20	CY	Year 1-1,344,699.60 Year 6-1,054,691.20
120730	castor oil seeds						
120799	other oil seeds						
<i>VEGETABLE OIL</i>							
150700	soy bean oil						
151210	sun flower oil						
151220	cotton seed oil						
151400	rape oil						
151520	corn oil						
151530	castor oil						
151540	tung oil						
151550	sesame oil						
151590	other oil						
150800	ground nut oil	233.30	CY	Year 1-216.97 Year 6-150.94	135,210.80	CY	Year 1-128,991.10 Year 6-101,929.88

Support table 11(A)
AGST/CHN

Support table 11(A)
AGST/CHN

Support table 11(A)
AGST/CHN

<i>OIL CAKE</i>						
	residues of leguminous plants					
230250	soy beans oil cake	868.57	CY	Year 1-807.77 Year 6-561.96	2,589,029.20	CY
230400	ground nut oil cake					
230500	cotton seed cake					
230610	rape seen cake					
230640						
<i>SUGAR</i>						
170199	granulated sugar	83.29	CY	Year 1-77.46 Year 6-53.89	245,508.00	CY
<i>COTTON</i>						
520100	cotton, not carded or combed	144.62	CY	Year 1-134.50 Year 6-93.57	257,077.60	CY
520300	cotton, carded or combed					
<i>TEA</i>						
090210	green tea	281.00	CY	Year 1-261.33 Year 6-181.81	180,500.00	CY
090220	other green tea					
090230	black tea					

Note: China has submitted the Support table 11 (A) and (B) to the WTO Secretariat in October 1995.

Explanatory Notes

1. China sets a base for 21% reduction by volume for coarse grain and rice. The base for reduction by value remains the same as contained in our schedule submitted in September 1994;+
2. As to the export subsidies for oil seed, vegetable oil, oil cake, sugar, cotton and tea, China commits itself to make a reduction of 36% by value and 21% by volume. This is beyond the 24% cut by value and 14% cut by volume as required by the *Agreement on Agriculture* for developing countries;
3. China commits itself to eliminate export subsidies for wheat, milk powder, other milk products, beef, goat/sheep, eggs, pork, poultry meat, live animal, wine, fruits, canned fruits, vegetable and cigarettes.
4. Implementation period for China's reduction commitments is six years. The first year of implementation starts from the date of entry into force of the Protocol, and the reduction will be carried out in equal installment every year for six years.

Supporting Table ES:1

Export Subsidies
 Report Period: 1993-1996
 Export Subsidies: Outlay and Quantity

HSNO	DESCRIPTION OF PRODUCTS	DIRECT EXPORT SUBSIDIES	SALES OF STOCKS	PRODUCER FINANCED SUBSIDIES	COST REDUCTION MEASURES	INTERNAL TRANSPORT SUBSIDIES	TOTAL PRODUCT SPECIFIC EXPORT SUBSIDIES	QUANTITY OF SUBSIDIZED EXPORT	DATA SOURCE
NIL									

Note: From 1991 on, China does not maintain any export subsidy listed in Article 9:1 of the Agreement on Agriculture.

ANNEX 5b

SUBSIDIES TO BE PHASED OUT

People's Republic of China
July 1997

I. SUBSIDIES PROVIDED TO CERTAIN STATE-OWNED ENTERPRISES WHICH ARE RUNNING AT A LOSS

1. Title of the subsidy program

Subsidies provided to certain State-owned enterprises which are running at a loss.

2. Period covered by the notification

1990-1996.

3. Policy objective and/or purpose of the subsidy

To promote structural adjustment of those State-owned enterprises which are running at a loss, especially those in coal-mining and oil-drilling sectors, while keeping employment by means of promoting rationalization and maintaining stable production and safety.

4. Background and authority for the subsidy

Ministry of Finance.

5. legislation under which it is granted

Assistance by budget.

6. Form of the subsidy

Grant.

7. To whom and how the subsidy is provided

Subsidy is provided to severe loss-making State-owned enterprises due to either fixed price of the products they produce or the increasing cost of exploitation of the resources.

8. Subsidy per unit, or in cases where this is not possible, the total amount or the annual amount budgeted for that subsidy

Unit: 100 million RMB

Sector/Year	1990	1991	1992	1993	1994
Metallurgic industry	1.16	1.46	1.35	3.13	4.07
Ferrous-metal industry	0.63	0.86	1.28	1.51	5.80
Machinery industry	3.80	5.07	14.61	3.98	14.09
Coal industry	55.86	66.70	70.14	49.80	47.19
Oil industry	42.53	54.36	52.89	28.08	0.00
Chemical industry	3.83	4.03	3.70	4.11	6.90
Textile industry	1.90	2.39	2.07	3.09	2.65
Light industry	6.65	7.88	6.31	9.30	3.99
Tobacco industry	0.00	0.00	0.00	0.00	12.00
Total of the nine sectors	116.36	142.75	152.35	103.00	96.69
Other sectors	1.65	1.94	1.99	1.53	1.24
Total	118.01	144.69	154.34	104.53	97.93

9. Duration of the subsidy and/or any other time-limits attached to it
1949-2000.

10. Statistical data permitting an assessment of the trade effects of a subsidy
Not available.

II. THE PRIORITY IN OBTAINING LOANS AND FOREIGN CURRENCIES BASED ON EXPORT PERFORMANCE

1. Title of the subsidy program

The priority in obtaining loans and foreign currencies based on export performance.

2. Period covered by the notification

1994-1996.

3. Policy objective and/or purpose of the subsidy

To promote the exportation of automobiles.

4. Background and authority for the subsidy

State Planning Commission.

5. Legislation under which it is granted

State Council Circular on Industrial Policy on Automobiles..

6. Form of the subsidy

Priority in obtaining loans and foreign currencies.

7. To whom and how the subsidy is provided

Priority is given to:

1)Automotive production enterprises whose export of whole vehicle products has reached the percentage points in the volume of their sales as indicated in the following chart:

Vehicles Types	Category	Percentages
Passenger Vehicles	M1	3%
	M2	5%
	M3	8%
Freight Vehicles	N1	5%
	N2, N3	4%
Motorcycles	L	10%

and

2)Automobile and motorcycle components manufacturing enterprises whose exports account for 10 per cent of their total annual sales.

8. Subsidy per unit, or in cases where this is not possible, the total amount or the annual amount budgeted for that subsidy

Zero, because no enterprises have reached the level for enjoying the priority up till now.

9. Duration of the subsidy and/or any other time-limits attached to it

China commits itself to eliminate this measure by the year of 2000.

10. Statistical data permitting an assessment of the trade effects of a subsidy
Zero.

III. PREFERENTIAL TARIFF RATES BASED ON LOCALIZATION RATE OF AUTOMOTIVE PRODUCTION.

1. Title of the subsidy program

Preferential tariff rates based on localization rate of automotive production.

2. Period covered by the notification

1994-1996

3. Policy objective and/or purpose of the subsidy

To promote the localization process of automobile industry of China.

4. Background and authority for the subsidy

State Planning Commission.

5. Legislation under which it is granted

State Council Circular on Industrial Policy on Automobiles.

6. Form of the subsidy

Preferential tariff rates.

7. To whom and how the subsidy is provided

The preferential tariff rates are granted to the automotive enterprises whose localization reaches the following ratios:

- 1) Localization rate reaches 40 per cent, 60 per cent or 80 per cent on products that incorporate imported technology on whole vehicles of M Category;
- 2) Localization rate reaches 50 per cent, 70 per cent or 90 per cent on products that incorporate imported technology on whole vehicles of N and L Categories; and
- 3) Localization rate reaches 50 per cent, 70 per cent or 90 per cent on products that incorporate imported technology on automobile and motorcycle assemblies and key components.

8. Subsidy per unit, or in cases where this is not possible, the total amount or the annual amount budgeted for that subsidy

Not available.

9. Duration of the subsidy and/or any other time-limits attached to it

China commits itself to phase out this measure by the year of 2000.

10. Statistical data permitting an assessment of the trade effects of a subsidy

The trade effect is negligible.

**Notes on the Updated Package of Tariff Concession
on Industrial Products by P. R. China**

April 2, 1998

1. The package presents a comprehensive industrial tariff offer, which contains 5,669 8-digit tariff lines based on 1996 version of Harmonized System.
2. The package reflects China's effort to bring 1992 average industrial tariff level of 42.1% down to 10.8% by the year 2005, representing a reduction of 74.3%.
3. Over two-third of the reduction will be fulfilled in three years upon China's accession to the WTO.
4. The asterisk " * " indicates a implementation period beyond the year 2005.

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
1	03011000	Live ornamental fish	60.0	17.5	
2	03019110	Live trout fry	0.0	0.0	
3	03019190	Live trout, excl. fry	30.0	10.5	
4	03019210	Live eels fry	0.0	0.0	
5	03019290	Live eels, excl. fry	30.0	10.0	
6	03019310	Live carp fry	0.0	0.0	
7	03019390	Live carp, excl. fry	30.0	10.5	
8	03019910	Live fish fry, nes	0.0	0.0	
9	03019990	Live fish nes, excl. fry	30.0	10.5	
10	03021100	Fresh or chilled trout	30.0	12.0	
11	03021200	Fresh or chilled Pacific, Atlantic & Danube salmon	30.0	12.0	
12	03021900	Fresh or chilled salmonidae (excl. 0302.11 & 0302.12)	30.0	12.0	
13	03022100	Fresh or chilled halibut	30.0	12.0	
14	03022200	Fresh or chilled plaice	30.0	12.0	
15	03022300	Fresh or chilled sole	30.0	12.0	
16	03022900	Fresh or chilled flat fish (excl. halibut, plaice & sole)	30.0	12.0	
17	03023100	Fresh or chilled albacore or longfinned tunas	30.0	12.0	
18	03023200	Fresh or chilled yellowfin tunas	30.0	12.0	
19	03023300	Fresh or chilled skipjack or stripe-bellied bonito	30.0	12.0	
20	03023900	Fresh or chilled tunas, nes	30.0	12.0	
21	03024000	Fresh or chilled herrings (excl. livers & roes)	30.0	12.0	
22	03025000	Fresh or chilled cod (excl. livers & roes)	30.0	12.0	
23	03026100	Fresh or chilled sardines, brisling or sparts	30.0	12.0	
24	03026200	Fresh or chilled haddock	30.0	12.0	
25	03026300	Fresh or chilled coalfish	30.0	12.0	
26	03026400	Fresh or chilled mackerel	30.0	12.0	
27	03026500	Fresh or chilled dogfish & other sharks	30.0	12.0	
28	03026600	Fresh or chilled eels	30.0	12.0	
29	03026900	Fresh or chilled fish, nes	30.0	12.0	
30	03027000	Fresh or chilled fish livers & roes	40.0	12.0	
31	03031000	Frozen Pacific salmon	30.0	12.0	
32	03032100	Frozen trout	30.0	12.0	
33	03032200	Frozen Atlantic & Danube salmon	30.0	12.0	
34	03032900	Frozen salmonidae	30.0	12.0	
35	03033100	Frozen halibut	30.0	12.0	
36	03033200	Frozen plaice	30.0	12.0	
37	03033300	Frozen sole	30.0	12.0	
38	03033900	Frozen flat fish (excl. halibut, plaice & sole)	30.0	12.0	
39	03034100	Frozen albacore or longfinned tunas	30.0	12.0	
40	03034200	Frozen yellowfin tunas	30.0	12.0	
41	03034300	Frozen skipjack or stripe-bellied bonito	30.0	12.0	
42	03034900	Frozen tunas, nes	30.0	12.0	
43	03035000	Frozen herrings (excl. livers & roes)	30.0	12.0	
44	03036000	Frozen cod (excl. livers & roes)	30.0	12.0	
45	03037100	Frozen sardines, brisling or sprats	30.0	12.0	
46	03037200	Frozen haddock	30.0	12.0	
47	03037300	Frozen coalfish	30.0	12.0	
48	03037400	Frozen mackerel	30.0	12.0	
49	03037500	Frozen dogfish & sharks	30.0	12.0	
50	03037600	Frozen eels	30.0	12.0	
51	03037700	Frozen sea-bass	30.0	12.0	
52	03037800	Frozen hake	30.0	12.0	
53	03037900	Frozen fish, nes	30.0	12.0	
54	03038000	Frozen fish livers & roes	40.0	12.0	
55	03041000	Fresh or chilled fish fillets	50.0	12.0	

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
56	03042000	Frozen fish fillets	50.0	12.0	
57	03049000	Frozen fish meat (excl. fillets)	50.0	12.0	
58	03051000	Flours, meals & pellets of fish, fit for human consumption	60.0	15.0	
59	03052000	Livers & roes, dried, smoked, salted or in brine	60.0	16.0	
60	03053000	Fish fillets, dried, salted or in brine, but not smoked	60.0	16.0	
61	03054100	Smoked Pacific, Atlantic & Danube salmon (incl. fillets)	60.0	14.0	
62	03054200	Smoked herrings (incl. fillets)	60.0	16.0	
63	03054900	Smoked fish (excl. salmon & herrings)	60.0	14.0	
64	03055100	Dried cod, not smoked	60.0	16.0	
65	03055910	Dried pipefish and hippocampi, not smoked	15.0	2.0	
66	03055920	Dried sharks' fins, not smoked	60.0	15.0	
67	03055990	Other dried fish, not smoked	60.0	16.0	
68	03056100	Herrings salted or in brine but not dried or smoked	60.0	16.0	
69	03056200	Cod salted or in brine but not dried or smoked	60.0	16.0	
70	03056300	Anchovies salted or in brine but not dried or smoked	60.0	16.0	
71	03056900	Other fish salted or in brine but not dried or smoked, nes	60.0	16.0	
72	03061100	Frozen rock lobster & other sea crawfish	50.0	15.0	
73	03061200	Frozen lobsters	50.0	15.0	
74	03061311	Frozen shelled shrimps	50.0	12.0	
75	03061319	Frozen shrimps in shell	50.0	12.0	
76	03061321	Frozen shelled prawns	50.0	12.0	
77	03061329	Frozen prawns in shell	50.0	12.0	
78	03061400	Frozen crabs	50.0	12.0	
79	03061900	Frozen crustaceans, nes, incl flours, meals, pellets for human	50.0	16.0	
80	03062110	Rock lobster & other sea crawfish for cultivation	0.0	0.0	
81	03062190	Unfrozen rock lobster & other sea crawfish, o/t for cultivation	50.0	16.0	
82	03062210	Lobsters for cultivation	0.0	0.0	
83	03062290	Unfrozen lobsters other than for cultivation	50.0	16.0	
84	03062310	Shrimps and prawns for cultivation	0.0	0.0	
85	03062391	Prawns, fresh or chilled	50.0	20.0	
86	03062399	Unfrozen shrimps and prawns, nes	50.0	12.0	
87	03062410	Crabs for cultivation	0.0	0.0	
88	03062491	Live fresh-water crabs	50.0	14.0	
89	03062499	Unfrozen crabs, nes	50.0	14.0	
90	03062910	Crustaceans, nes, for cultivation	0.0	0.0	
91	03062990	Unfrozen crustaceans, nes; edible meals thereof	50.0	14.0	
92	03071010	Oysters for cultivation	0.0	0.0	
93	03071090	Oysters other than for cultivation	50.0	14.0	
94	03072110	Scallops for cultivation	0.0	0.0	
95	03072190	Scallops, live, fresh or chilled, o t for cultivation	50.0	14.0	
96	03072900	Scallops, frozen, dried, salted or in brine	60.0	14.0	
97	03073110	Mussels for cultivation	0.0	0.0	
98	03073190	Mussels, live, fresh or chilled, o t for cultivation	50.0	14.0	
99	03073900	Mussels, frozen, dried, salted or in brine	50.0	14.0	
100	03074110	Cuttle fish & squid, for cultivation	0.0	0.0	
101	03074190	Cuttle fish & squid, live, fresh or chilled, o/t cultivation	50.0	17.0	
102	03074900	Cuttle fish & squid, frozen, dried, salted or in brine	50.0	17.0	
103	03075100	Octopus live, fresh or chilled	50.0	17.0	
104	03075900	Octopus, frozen, dried, salted or in brine	50.0	17.0	
105	03076010	Snails o/t sea snails for cultivation	0.0	0.0	
106	03076090	Other snails o/t sea snails, excl for cultivation	50.0	14.0	
107	03079110	Aquatic invertebrates, nes, for cultivation	0.0	0.0	
108	03079191	Abalones, live, fresh or chilled	60.0	14.0	
109	03079199	Aquatic invertebrates, nes, live, fresh or chilled	50.0	14.0	
110	03079910	Abalone, frozen, dried, salted or in brine	60.0	14.0	

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1	2	3	4	5	6
111	03079920	Sea cucumbers, frozen, dried, salted or in brine	60.0	16.0	
112	03079990	Aquatic invertibrats, nes, frz dr' saltd br; edible meals throf	50.0	14.0	
113	05090000	Natural sponges of animal origin	50.0	20.0	
114	15041000	Fish-liver oils & their fractions	20.0	14.4	
115	15042000	Fish fats, oils & fractions (excl. fish liver oils)	40.0	15.0	
116	15043000	Marine mammal fats, oils & their liquid fractions	40.0	15.0	
117	16041100	Prepared or preserved salmon (excl. minced)	70.0	15.0	
118	16041200	Prepared or preserved herrings (excl. minced)	70.0	15.0	
119	16041300	Prepared or preserved sardines, sardinella, brisling or sprats	70.0	15.0	
120	16041400	Prepared or preserved tuna, skipjack & bonito (sarda spp.)	70.0	15.0	
121	16041500	Prepared or preserved mackerel (excl. minced)	70.0	15.0	
122	16041600	Prepared or preserved anchovies (excl. minced)	70.0	15.0	
123	16041900	Prepared or preserved fish (excl. minced), nes	70.0	15.0	
124	16042000	Other prepared or preserved fish, nes	70.0	15.0	
125	16043000	Caviar & caviar substitutes	70.0	15.0	
126	16051000	Crab, prepared or preserved	70.0	15.0	
127	16052000	Shrimps & prawns, prepared or preserved	70.0	15.0	
128	16053000	Lobster, prepared or preserved	70.0	15.0	
129	16054000	Crustaceans, nes, prepared or preserved	70.0	15.0	
130	16059010	Jelly fish, prepared or preserved	70.0	15.0	
131	16059090	Molluses & othr aquatic invertebrates, nes, prepd or presrvd	70.0	15.0	
132	23011010	Flours or meals of meat bones	6.0	2.0	
133	23011020	Greaves	40.0	5.0	
134	23011090	Other flours, meats & pellets, of meat unfit for human consumption	20.0	5.0	
135	23012010	Flours or meals of fish, used in animal feeding	6.0	3.0	
136	23012090	Other flours, meals & pellets of fish, etc, unfit for human consump	20.0	5.0	
137	25010010	Salt	0.0	0.0	
138	25010020	Pure sodium chloride	25.0	4.0	
139	25010030	Sea water	0.0	0.0	
140	25020000	Unroasted iron pyrites	15.0	3.0	
141	25030000	Sulphur of all kind, o't sublimed/precipitated/colloidal	12.0	3.0	
142	25041000	Natural graphite in powder or in flakes	20.0	3.0	
143	25049000	Other natural graphite (excl. in powder or in flakes)	20.0	3.0	
144	25051000	Silica sands & quartz sands	30.0	3.0	
145	25059000	Natural sands, (excl. metal-bearing sands of Chapter 26), nes	30.0	3.0	
146	25061000	Quartz	30.0	3.0	
147	25062100	Crude or roughly trimmed quartzite	30.0	3.0	
148	25062900	Quartzite cut into other shapes (excl. crude or roughly trimmed)	30.0	3.0	
149	25070000	Kaolin & other kaolinic clays, whether or not calcined	40.0	3.0	
150	25081000	Bentonite	40.0	3.0	
151	25082000	Decolourizing earths & fuller's earth	40.0	3.0	
152	25083000	Fire-clay	15.0	3.0	
153	25084000	Other clays, nes	40.0	3.0	
154	25085000	Andalusite, kyanite & sillimanite	30.0	3.0	
155	25086000	Mullite	30.0	3.0	
156	25087000	Chamotte or dinas earths	15.0	4.0	
157	25090000	Chalk	35.0	4.0	
158	25101010	Unground apatites	5.0	3.0	
159	25101090	Unground other natural calcium phosphates, etc, nes	15.0	4.0	
160	25102010	Ground apatites	5.0	4.0	
161	25102090	Ground other natural calcium phosphates, etc, nes	15.0	4.0	
162	25111000	Natural barium sulphate (barytes)	35.0	3.0	
163	25112000	Natural barium carbonate (whitherite)	35.0	6.0	
164	25120000	Siliceous fossil meals and similar siliceous earths	30.0	4.0	
165	25131100	Pumice stone, crude or in irregular pieces	25.0	4.0	

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1	2	3	4	5	6
166	25131900	Other pumice stone, nes	25.0	4.0	
167	25132000	Emery, natural corundum/garnet/other natural abrasives	12.0	4.0	
168	25140000	Slate, in blocks or slabs of a rectangular (incl.square)shape	40.0	4.0	
169	25151100	Marble & travertine crude or roughly trimmed	60.0	4.0	
170	25151200	Marble & travertine merely cut into a square or rectangular shape	60.0	4.0	
171	25152000	Calcareous monumental or building stone; alabaster	40.0	4.0	
172	25161100	Granite, crude or roughly trimmed	40.0	4.0	
173	25161200	Granite, merely cut into a square or rectangular shape	40.0	4.0	
174	25162100	Sandstone, crude or roughly trimmed	40.0	3.0	
175	25162200	Sandstone, merely cut into a square or rectangular shape	40.0	4.0	
176	25169000	Monumental or building stones nes, in square or rectangular shape	40.0	4.0	
177	25171000	Pebbles, gravel,broken or crushed stone,shingle & flint	40.0	4.0	
178	25172000	Macadam of slag, dross or similar industrial waste	40.0	4.0	
179	25173000	Tarred macadam	40.0	4.0	
180	25174100	Marble granules, chippings & powder	40.0	4.0	
181	25174900	Granules, chippings & powder of stones(excl marble) of 25.17	40.0	4.0	
182	25181000	Dolomite, not calcined	30.0	4.0	
183	25182000	Calcined dolomite	30.0	4.0	
184	25183000	Agglomerated dolomite (incl. tarred dolomite)	30.0	4.0	
185	25191000	Natural magnesium carbonate (magnesite)	30.0	3.0	
186	25199010	Fused magnesia	30.0	4.0	
187	25199020	Dead-burned (sintered) magnesia	30.0	4.0	
188	25199030	Light-burned magnesia	30.0	4.0	
189	25199091	Magnesium oxide, chemically pure	25.0	4.0	
190	25199099	Other magnesium oxide,nes	30.0	4.0	
191	25201000	Gypsum; anhydrite	60.0	6.0	
192	25202010	Plasters for dentistry	30.0	6.0	
193	25202090	Plasters other than those for dentistry	60.0	6.0	
194	25210000	Limestone flux; limestone & other calcareous stone	40.0	8.0	
195	25221000	Quicklime	60.0	6.0	
196	25222000	Slaked lime	60.0	6.0	
197	25223000	Hydraulic lime	60.0	6.0	
198	25231000	Cement clinkers	20.0	8.0	
199	25232100	White portland cement	20.0	6.0	
200	25232900	Portland cement (excl. white)	20.0	8.0	
201	25233000	Aluminous cement	20.0	6.0	
202	25239000	Other hydraulic cements, etc	20.0	8.0	
203	25240010	Long-staple asbestos	20.0	5.0	
204	25240090	Asbestos other than long-staple	25.0	5.0	
205	25251000	Crude mica & mica rifted into sheets or splittings	20.0	6.0	
206	25252000	Mica powder	20.0	6.0	
207	25253000	Mica waste	20.0	6.0	
208	25261010	Natural steatite, not crushed or powdered	40.0	3.0	
209	25261020	Talc, not crushed or powdered	40.0	3.0	
210	25262010	Natural steatite, crushed or powdered	40.0	3.0	
211	25262020	Talc, crushed or powdered	40.0	3.0	
212	25270000	Natural cryolite; natural chiolite	40.0	3.0	
213	25281000	Natural sodium borates & concentrates thereof (calcined or not)	20.0	6.0	
214	25289000	Natural borates (excl. sodium) & concentrates; natural boric acid	20.0	6.0	
215	25291000	Felspar	40.0	3.0	
216	25292100	Fluorspar containing by weight < 97% of calcium fluoride	40.0	3.0	
217	25292200	Fluorspar containing by weight > 97% of calcium fluoride	40.0	3.0	
218	25293000	Leucite, nepheline & nepheline syenite	40.0	6.0	
219	25301000	Vermiculite, perlite & chlorites (unexpanded)	20.0	6.0	
220	25302000	Kieserite, epsomite (natural magnesium sulphates)	20.0	3.0	

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1	2	3	4	5	6
221	25304000	Natural micaceous iron oxides	25.0	3.0	
222	25309010	Mineral medicinal substances	20.0	6.0	
223	25309020	Ores of rare-earth metals	0.0	0.0	
224	25309090	Other mineral substances, nes	40.0	3.0	
225	26011100	Non-agglomerated iron ores & concentr o/t roasted iron pyrites	0.0	0.0	
226	26011200	Agglomerated iron ores & concentrates o/t roasted iron pyrites	0.0	0.0	
227	26012000	Roasted iron pyrites	0.0	0.0	
228	26020000	Manganese ores & concentrates, with a manganese content of >20%	0.0	0.0	
229	26030000	Copper ores & concentrates	0.0	0.0	
230	26040000	Nickel ores & concentrates	0.0	0.0	
231	26050000	Cobalt ores & concentrates	0.0	0.0	
232	26060000	Aluminium ores & concentrates	0.0	0.0	
233	26070000	Lead ores & concentrates	0.0	0.0	
234	26080000	Zinc ores & concentrates	0.0	0.0	
235	26090000	Tin ores & concentrates	0.0	0.0	
236	26100000	Chromium ores & concentrates	0.0	0.0	
237	26110000	Tungsten ores & concentrates	0.0	0.0	
238	26121000	Uranium ores & concentrates	0.0	0.0	
239	26122000	Thorium ores & concentrates	0.0	0.0	
240	26131000	Roasted molybdenum ores & concentrates	0.0	0.0	
241	26139000	Molybdenum ores & concentrates (excl. roasted)	0.0	0.0	
242	26140000	Titanium ores & concentrates	0.0	0.0	
243	26151000	Zirconium ores & concentrates	0.0	0.0	
244	26159000	Niobium, tantalum & vanadium ores & concentrates	0.0	0.0	
245	26161000	Silver ores & concentrates	0.0	0.0	
246	26169000	Precious metal ores & concentrates (excl. silver)	0.0	0.0	
247	26171010	Crude antimony	0.0	0.0	
248	26171090	Other antimony ores & concentrates, nes	0.0	0.0	
249	26179010	Cinnabar	9.0	4.0	
250	26179090	Other ores & concentrates, nes	0.0	0.0	
251	26180000	Granulated slag from the manufacture of iron or steel	25.0	6.0	
252	26190000	Waste from the manufacture of iron or steel	25.0	6.0	
253	26201100	Hard zinc spelter	25.0	6.0	
254	26201900	Ash & residues containing mainly zinc (excl. hard zinc spelter)	25.0	6.0	
255	26202000	Ash & residues containing mainly lead	25.0	6.0	
256	26203000	Ash & residues containing mainly copper	25.0	6.0	
257	26204000	Ash & residues containing mainly aluminium	25.0	6.0	
258	26205000	Ash & residues containing mainly vanadium	25.0	6.0	
259	26209000	Ash & residues containng other metals or metallic compounds, nes	25.0	6.0	
260	26210000	Other slag & ash, including seaweed ash (kelp)	25.0	6.0	
261	27011100	Anthracite, not agglomerated	15.0	3.0	
262	27011210	Bituminous coking coal, not agglomerated	15.0	3.0	
263	27011290	Other bituminous coal, not agglomerated	15.0	6.0	
264	27011900	Other coal, not agglomerated, nes	15.0	6.0	
265	27012000	Briquettes, ovoids & similar solid fuels manufactured from coal	40.0	5.0	
266	27021000	Lignite, not agglomerated	15.0	3.0	
267	27022000	Agglomerated lignite	15.0	3.0	
268	27030000	Peat (incl. peat litter)	15.0	5.0	
269	27040010	Coke & semi-coke	6.0	5.0	
270	27040090	Retort carbon	6.0	5.0	
271	27050000	Coal/water/producer gas & similar gases, not petroleum gases	15.0	5.0	
272	27060000	Tar distilled from coal, lignite or peat, & other mineral tars	20.0	6.0	
273	27071000	Benzole	15.0	6.0	
274	27072000	Toluole	17.5	6.0	
275	27073000	Xylole	12.5	6.0	

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1	2	3	4	5	6
276	27074000	Naphthalene	20.0	8.0	
277	27075000	Aromatic hydrocarbon mixtures which >65% distils at 250°c	20.0	8.0	
278	27076000	Phenols	20.0	8.0	
279	27079100	Creosote oils	20.0	8.0	
280	27079900	Other oils & oil prod.s, nes	20.0	8.0	
281	27081000	Pitch obtained from coal tar or from other mineral tars	25.0	8.0	
282	27082000	Pitch coke obtained from coal tar or from other mineral tars	6.0	6.0	
283	27090000	Petroleum oils & oils obtained from bituminous minerals, crude	3.0	0.0	
284	27100011	Gasoline, incl. aviation spirit	9.0	9.0	
285	27100012	Spirit-type jet feul	9.0	9.0	
286	27100013	Naphtha	15.0	6.0	
287	27100014	White spirit	20.0	6.0	
288	27100019	Other light oils, nes	15.0	12.0	
289	27100021	Kerosenes	9.0	9.0	
290	27100022	Normal paraffin	15.0	6.0	
291	27100029	Other medium oils, nes	15.0	12.0	
292	27100031	Light diesel oil	6.0	6.0	
293	27100032	Heavy diesel oil	6.0	6.0	
294	27100040	Feul oils	15.0	6.0	
295	27100051	Paraffin oil	15.0	6.0	
296	27100052	Lubricating oils or greases	12.0	6.0	
297	27100059	Other heavy oils & prep.s thereof, nes	15.0	6.0	
298	27111100	Natural gas, liquefied	15.0	6.0	
299	27111200	Propane, liquefied	15.0	5.0	
300	27111310	Liquefd butane in ontainer > 300 cm3 for filling lighters	60.0	12.0	
301	27111390	Liquefied butanes, nes	15.0	5.0	
302	27111400	Ethylene, propylene, butylene & butadiene, liquefied	15.0	5.0	
303	27111910	Liquefd petro gas nes, in container > 300 cm3 for filling lighters	60.0	12.0	
304	27111990	Other liquefied petro gases, nes	15.0	3.0	
305	27112100	Natural gas in gaseous state	15.0	0.0	
306	27112900	Petroleum gases & other gaseous hydrocarbons in gaseous state, nes	15.0	6.0	
307	27121000	Petroleum jelly	35.0	8.0	
308	27122000	Paraffin wax, containing <0.75% oil	35.0	8.0	
309	27129000	Other paraffin wax... & similar prod.s, nes	35.0	8.0	
310	27131100	Petroleum coke, not calcined	6.0	3.0	
311	27131200	Calcined petroleum coke	6.0	3.0	
312	27132000	Petroleum bitumen	25.0	8.0	
313	27139000	Other residues of petroleum oils , etc	25.0	8.0	
314	27141000	Bituminous or oil shale & tar sands	15.0	6.0	
315	27149010	Natural bitumen and asphalt	25.0	8.0	
316	27149020	Emulsified asphalt	15.0	3.0	
317	27149090	Asphaltites and asphaltic rocks	15.0	6.0	
318	27150000	Bituminous mixtures based on natural asphalt, bitumen, etc.	25.0	8.0	
319	27160000	Electrical energy	3.0	0.0	
320	28011000	Chlorine	60.0	6.0	
321	28012000	Iodine	20.0	6.0	
322	28013010	Fluorine	20.0	6.0	
323	28013020	Bromine	17.5	6.0	
324	28020000	Sulphur, sublimed or precipitated, colloidal sulphur	12.0	6.0	
325	28030000	Carbon (carbon blacks & other forms of carbon, nes)	25.0	6.0	
326	28041000	Hydrogen	20.0	6.0	
327	28042100	Argon	20.0	6.0	
328	28042900	Rare gases (excl. argon)	20.0	6.0	
329	28043000	Nitrogen	20.0	6.0	
330	28044000	Oxygen	60.0	6.0	

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1	2	3	4	5	6
331	28045000	Boron; tellurium	12.0	6.0	
332	28046110	Monocrystl silicon rods, dim>=7.5cm,by w>99.99%,doped for electro	6.0	4.0	
333	28046120	Monocrystl silicon rods, dim<7.5cm,by w>99.99%, doped for electro	12.0	4.0	
334	28046190	Other silicon containing by weight >99.99% of silicon	20.0	4.0	
335	28046900	Silicon containing by weight <99.99% of silicon	20.0	4.0	
336	28047000	Phosphorus	20.0	6.0	
337	28048000	Arsenic	20.0	7.0	
338	28049010	Selenium rods, impure, for electronic industry	12.0	4.0	
339	28049090	Selenium (excl. 28049010)	20.0	7.0	
340	28051100	Sodium	20.0	7.0	
341	28051900	Alkali metals (excl. sodium)	20.0	7.0	
342	28052100	Calcium	20.0	7.0	
343	28052200	Strontium & barium	20.0	7.0	
344	28053010	Rare-earth metals, scandium & yttrium, not mixed each other	20.0	7.0	
345	28053090	Rare-earth metals, scandium & yttrium, mixed	20.0	7.0	
346	28054000	Mercury	12.0	6.0	
347	28061000	Hydrogen chloride (hydrochloric acid)	60.0	7.0	
348	28062000	Chlorosulphuric acid	30.0	7.0	
349	28070000	Sulphuric acid; oleum	25.0	7.0	
350	28080000	Nitric acid; sulphonitric acids	30.0	7.0	
351	28091000	Diphosphorus pentaoxide	3.0	1.5	
352	28092010	Phosphoric-, metaphosphoric- and pyrophosphoric acids	3.0	1.5	
353	28092090	Polyphosphoric acids	25.0	7.0	
354	28100010	Oxides of boron	20.0	7.0	
355	28100020	Boric acids	20.0	7.0	
356	28111100	Hydrogen fluoride (hydrofluoric acid)	25.0	7.0	
357	28111900	Other inorganic acids, nes	25.0	7.0	
358	28112100	Carbon dioxide	20.0	7.0	
359	28112200	Silicon dioxide	20.0	7.0	
360	28112300	Sulphur dioxide	20.0	7.0	
361	28112900	Other inorganic oxygen compounds of non-metals, nes	20.0	7.0	
362	28121010	Sulphocides chloride	20.0	7.0	
363	28121090	Chlorides & chlorides oxides of non-metals, nes	20.0	7.0	
364	28129000	Halides & halide oxides of non-metals, nes	20.0	7.0	
365	28131000	Carbon disulphide	20.0	7.0	
366	28139000	Sulphides of non-metals nes; commercial phosphorus trisulphide	20.0	7.0	
367	28141000	Anhydrous ammonia	25.0	7.0	
368	28142000	Ammonia in aqueous solution	25.0	7.0	
369	28151100	Sodium hydroxide (caustic soda), solid	25.0	10.0	
370	28151200	Sodium hydroxide in aqueous solution (soda lye or liquid soda)	25.0	8.4	
371	28152000	Potassium hydroxide (caustic potash)	20.0	7.0	
372	28153000	Peroxides of sodium or potassium	20.0	7.0	
373	28161000	Hydroxide & peroxide of magnesium	20.0	7.0	
374	28162000	Oxide, hydroxide & peroxide of strontium	20.0	7.0	
375	28163000	Oxide, hydroxide & peroxide of barium	20.0	7.0	
376	28170010	Zinc oxide	30.0	7.0	
377	28170090	Zinc peroxide	20.0	7.0	
378	28181000	Artificial corundum, whether or not chemically defined	15.0	6.0	
379	28182000	Aluminium oxide, o/tartificial corundum	20.0	8.0	
380	28183000	Aluminium hydroxide	20.0	7.0	
381	28191000	Chromium trioxide	15.0	6.0	
382	28199000	Chromium oxides & hydroxides (excl. chromium trioxide)	20.0	6.0	
383	28201000	Manganese dioxide	30.0	7.0	
384	28209000	Manganese oxides (excl. manganese dioxide)	20.0	7.0	
385	28211000	Iron oxides & hydroxides	20.0	7.0	

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1	2	3	4	5	6
386	28212000	Earth colours containing >70% iron(III)oxide	35.0	7.0	
387	28220000	Cobalt oxides & hydroxides; commercial cobalt oxides	20.0	7.0	
388	28230000	Titanium oxides	20.0	7.0	
389	28241000	Lead monoxide (litharge, massicot)	20.0	7.0	
390	28242000	Red lead & orange lead	35.0	7.0	
391	28249000	Lead oxides, nes	20.0	7.0	
392	28251010	Hydrazine hydrate	20.0	7.0	
393	28251090	Hydrazine hydroxylamine & thr inorganic salts, nes	20.0	7.0	
394	28252010	Lithium hydroxide	20.0	7.0	
395	28252090	Lithium oxide	20.0	7.0	
396	28253010	Divanadium pentoxides	20.0	7.0	
397	28253090	Vanadium oxides & hydroxides, nes	20.0	7.0	
398	28254000	Nickel oxides & hydroxides	20.0	7.0	
399	28255000	Copper oxides & hydroxides	20.0	7.0	
400	28256000	Germanium oxides & zirconium dioxides	20.0	7.0	
401	28257000	Molybdenum oxides & hydroxides	20.0	7.0	
402	28258000	Antimony oxides	20.0	7.0	
403	28259011	Tungstic acid	20.0	7.0	
404	28259012	Tungsten trioxides	20.0	7.0	
405	28259019	Other tungsten oxides & hydroxides, nes	20.0	7.0	
406	28259090	Othr inorg bases, metal oxides, hydroxides or peroxides, nes	20.0	7.0	
407	28261100	Fluorides of ammonium or of sodium	20.0	7.0	
408	28261200	Fluorides of aluminium	20.0	7.0	
409	28261900	Fluorides, nes	20.0	7.0	
410	28262000	Fluorosilicates of sodium or of potassium	20.0	7.0	
411	28263000	Sodium hexafluoroaluminate (synthetic cryolite)	20.0	7.0	
412	28269000	Fluoroaluminates & other complex fluorine salts, nes	20.0	7.0	
413	28271010	Ammonium chloride, used as fertilizer	6.0	4.0	
414	28271090	Ammonium chloride other than as fertilizer	20.0	7.0	
415	28272000	Calcium chloride	40.0	7.0	
416	28273100	Magnesium chloride	20.0	7.0	
417	28273200	Aluminium chloride	20.0	7.0	
418	28273300	Iron chloride	20.0	7.0	
419	28273400	Cobalt chloride	20.0	7.0	
420	28273500	Nickel chloride	20.0	7.0	
421	28273600	Zinc chloride	40.0	7.0	
422	28273800	Barium chloride	20.0	7.0	
423	28273900	Chlorides, nes	20.0	7.0	
424	28274100	Chloride oxides & chloride hydroxides of copper	20.0	7.0	
425	28274900	Chloride oxides & chloride hydroxides (excl. of copper)	20.0	7.0	
426	28275100	Bromides of sodium or of potassium	20.0	7.0	
427	28275900	Bromides & bromide oxides (excl. of sodium & potassium)	20.0	7.0	
428	28276000	Iodides & iodide oxides	20.0	7.0	
429	28281000	Commercial calcium hypochlorite & other calcium hypochlorites	60.0	14.5	
430	28289000	Hypochlorites (excl. of calcium) & chlorites; hypobromites	20.0	7.0	
431	28291100	Chlorates of sodium	20.0	13.0	
432	28291910	Potassium chlorates	15.0	6.0	
433	28291990	Chlorates other than of sodium or potassium	20.0	7.0	
434	28299000	Perchlorates; bromates & perbromates; iodates & periodates	20.0	7.0	
435	28301010	Sodium sulphide	30.0	7.0	
436	28301090	Other sodium sulphides, nes	20.0	7.0	
437	28302000	Zinc sulphide	20.0	7.0	
438	28303000	Cadmium sulphide	20.0	7.0	
439	28309010	Mercury sulphide	35.0	7.0	
440	28309020	Antimony sulphide	35.0	7.0	

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1	2	3	4	5	6
441	28309030	Cobalt sulphide	20.0	7.0	
442	28309090	Other sulphides & polysulphides, nes	20.0	7.0	
443	28311000	Dithionites & sulphyoxylates of sodium	20.0	7.0	
444	28319000	Dithionites & sulphyoxylates (excl. of sodium)	20.0	7.0	
445	28321000	Sodium sulphites	20.0	7.0	
446	28322000	Sulphites (excl. sodium)	20.0	7.0	
447	28323000	Thiosulphates	20.0	7.0	
448	28331100	Disodium sulphate	30.0	7.0	
449	28331900	Sodium sulphates (excl. disodium sulphate)	20.0	7.0	
450	28332100	Sulphates of magnesium	20.0	7.0	
451	28332200	Sulphates of aluminium	20.0	7.0	
452	28332300	Sulphates of chromium	20.0	7.0	
453	28332400	Sulphates of nickel	20.0	7.0	
454	28332500	Sulphates of copper	20.0	7.0	
455	28332600	Sulphates of zinc	20.0	7.0	
456	28332700	Sulphates of barium	20.0	7.0	
457	28332910	Ferrous sulphate	35.0	7.0	
458	28332990	Other sulphates, nes	20.0	7.0	
459	28333010	Potassium aluminum sulphate	35.0	7.0	
460	28333090	Other alums, nes	20.0	7.0	
461	28334000	Peroxosulphates (persulphates)	20.0	7.0	
462	28341000	Nitrites	20.0	7.0	
463	28342110	Nitrates of potassium, used as fertilizer	5.0	4.0	
464	28342190	Nitrates of potassium o t as fertilizer	20.0	7.0	
465	28342200	Nitrates of bismuth	20.0	7.0	
466	28342910	Nitrates of cobalt	20.0	7.0	
467	28342990	Other nitrates, nes	20.0	7.0	
468	28351000	Phosphinates & phosphonates	15.0	7.0	
469	28352200	Phosphates of mono or disodium	15.0	7.0	
470	28352300	Phosphates of trisodium	15.0	7.0	
471	28352400	Phosphates of potassium	15.0	7.0	
472	28352500	Calcium hydrogenorthophosphate (dicalcium phosphate)	15.0	7.0	
473	28352600	Phosphates of calcium, nes	15.0	7.0	
474	28352900	Phosphates (excl. polyphosphates)	15.0	7.0	
475	28353100	Sodium triphosphate (sodium tripolyphosphates)	15.0	7.0	
476	28353900	Polyphosphates, nes	15.0	7.0	
477	28361000	Commercial ammonium carbonate & other ammonium carbonates	20.0	7.0	
478	28362000	Disodium carbonate	25.0	10.5	
479	28363000	Sodium hydrogencarbonate (sodium bicarbonate)	35.0	7.0	
480	28364000	Potassium carbonates	20.0	7.0	
481	28365000	Calcium carbonate	35.0	7.0	
482	28366000	Barium carbonate	30.0	7.0	
483	28367000	Lead carbonate	20.0	7.0	
484	28369100	Lithium carbonate	20.0	7.0	
485	28369200	Strontium carbonate	20.0	7.0	
486	28369910	Magnesium carbonate	35.0	7.0	
487	28369920	Basic lead carbonate (white lead)	35.0	7.0	
488	28369930	Cobalt carbonate	20.0	7.0	
489	28369990	Other carbonates, nes; peroxocarbonates	20.0	7.0	
490	28371110	Sodium cyanide	12.5	6.0	
491	28371120	Sodium cyanide oxide	20.0	7.0	
492	28371910	Potassium cyanide	15.0	6.0	
493	28371990	Other cyanides and cyanide oxides, nes	20.0	7.0	
494	28372000	Complex cyanides	20.0	7.0	
495	28380000	Fulminates; cyanates & thiocyanates	20.0	7.0	

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1	2	3	4	5	6
496	28391100	Sodium metasilicates	30.0	7.0	
497	28391900	Silicates of sodium (excl. metasilicates)	20.0	7.0	
498	28392000	Silicates of potassium	20.0	7.0	
499	28399000	Other silicates (excl. of sodium & potassium)	20.0	7.0	
500	28401100	Anhydrous disodium tetraborate (refined borax)	15.0	7.0	
501	28401900	Disodium tetraborate, not anhydrous	15.0	7.0	
502	28402000	Other borates, nes	20.0	7.0	
503	28403000	Peroxoborates	20.0	7.0	
504	28411000	Aluminates	20.0	7.0	
505	28412000	Chromates of zinc or of lead	30.0	7.0	
506	28413000	Sodium dichromate	15.0	6.0	
507	28414000	Potassium dichromate	15.0	6.0	
508	28415000	Other chromates & dichromates, nes; peroxochromates	20.0	7.0	
509	28416100	Potassium permanganate	20.0	7.0	
510	28416900	Manganites, manganates & permanganates o/t of potassium	20.0	7.0	
511	28417010	Ammonium molybdate	20.0	7.0	
512	28417090	Molybdates other than of ammonium	20.0	7.0	
513	28418010	Ammonium paratungstate	20.0	7.0	
514	28418020	Sodium tungstate	20.0	7.0	
515	28418090	Other tungstates, nes	20.0	7.0	
516	28419000	Other salts of oxometallic & peroxometallic acids, nes	20.0	7.0	
517	28421000	Double or complex silicates	20.0	7.0	
518	28429000	Other salts of inorganic acids or peroxyacids (excl. azides)	20.0	7.0	
519	28431000	Colloidal precious metals	20.0	7.0	
520	28432100	Silver nitrate	20.0	7.0	
521	28432900	Silver compounds (excl. silver nitrate)	20.0	7.0	
522	28433000	Gold compounds	20.0	6.0	
523	28439000	Other compounds, nes, & amalgams of precious metals	20.0	7.0	
524	28441000	Natural uranium & its compounds, etc	20.0	7.0	
525	28442000	Enriched uranium & plutonium & their compounds, etc	20.0	7.0	
526	28443000	Depleted uranium & thorium & their compounds, etc	20.0	7.0	
527	28444010	Radium & its salts	9.0	4.0	
528	28444020	Cobalt & its salts	9.0	4.0	
529	28444090	Radioactive elements/isotopes & their compounds, nes	20.0	6.0	
530	28445000	Spent fuel elements (cartridges) of nuclear reactors	20.0	7.0	
531	28451000	Heavy water (deuterium oxide)	20.0	7.0	
532	28459000	Other isotopes & their inorg or organic compounds, nes	20.0	7.0	
533	28461010	Cerium oxide	20.0	7.0	
534	28461090	Cerium compounds excl. cerium oxides	20.0	7.0	
535	28469011	Yttrium oxide	20.0	7.0	
536	28469019	Rare-earth oxides other than of cerium	20.0	7.0	
537	28469020	Rare-earth chlorinates other than of cerium	20.0	7.0	
538	28469030	Rare-earth fluorides other than of cerium	20.0	7.0	
539	28469090	Compounds of rare-earth, yttrium or scandium, nes	20.0	7.0	
540	28470000	Hydrogen peroxide	20.0	7.0	
541	28480000	Phosphides, excl ferrophosphorous	15.0	7.0	
542	28491000	Carbides of calcium	35.0	7.0	
543	28492000	Carbides of silicon	20.0	7.0	
544	28499010	Carbides of boron	20.0	7.0	
545	28499090	Other carbides, nes	20.0	7.0	
546	28500000	Hydrides, nitrides, azides, silicides & borides	20.0	7.0	
547	28510010	Distilled drinking water	50.0	7.0	
548	28510090	Othr inorg compnds; liquid air; comprsd air; amalgams, nes	20.0	7.0	
549	29011000	Acyelic hydrocarbons, saturated	20.0	6.0	
550	29012100	Ethylene	15.0	2.0	

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1	2	3	4	5	6
551	29012200	Propene (propylene)	15.0	2.0	
552	29012300	Butene (butylene) & isomers thereof	15.0	2.0	
553	29012400	Buta-1,3-diene & isoprene	15.0	2.0	
554	29012910	Isoamylene	17.5	5.0	
555	29012920	Acetylene	35.0	2.0	
556	29012990	Unsaturated acyclic hydrocarbons, nes	20.0	6.0	
557	29021100	Cyclohexane	20.0	4.0	
558	29021900	Cyclanes, cyclenes & cycloterpenes	20.0	4.0	
559	29022000	Benzene	15.0	6.0	
560	29023000	Toluene	17.5	6.0	
561	29024100	o-Xylene	12.5	6.0	
562	29024200	m-Xylene	12.5	6.0	
563	29024300	p-Xylene	12.5	6.0	
564	29024400	Mixed xylene isomers	12.5	6.0	
565	29025000	Styrene	20.0	6.0	
566	29026000	Ethylbenzene	20.0	6.0	
567	29027000	Cumene	20.0	6.0	
568	29029010	Tetrahydronaphthalene	6.0	4.0	
569	29029020	Refined naphthalene	20.0	6.0	
570	29029030	Dodecyl benzene	20.0	6.0	
571	29029090	Other cyclic hydrocarbons, nes	20.0	6.0	
572	29031100	Chloromethane (methyl chloride) & chloroethane (ethyl chloride)	20.0	7.0	
573	29031200	Dichloromethane (methylene chloride)	20.0	8.4	
574	29031300	Chloroform (trichloromethane)	20.0	10.0	
575	29031400	Carbon tetrachloride	20.0	8.4	
576	29031500	1,2-Dichloroethane (ethylene dichloride)	20.0	7.0	
577	29031600	1,2-Dichloropropane (propylene dichloride) & dichlorobutanes	20.0	7.0	
578	29031910	1,1,1-Trichloroethane (methyl chloroform)	20.0	8.4	
579	29031990	Oth satruatd chlorinatd derivs of acyclic hydrocarbons, nes	20.0	7.0	
580	29032100	Vinyl chloride (chloroethylene)	20.0	7.0	
581	29032200	Trichloroethylene	20.0	8.4	
582	29032300	Tetrachloroethylene (perchloroethylene)	20.0	7.0	
583	29032900	Unsaturated chlorinated derivatives of acyclic hydrocarbons, nes	20.0	7.0	
584	29033000	Fluorinatd/brominatd icdinatd derivatives of acyclic hydrocarbons	20.0	7.0	
585	29034100	Trichlorofluoromethane	20.0	7.0	
586	29034200	Dichlorodifluoromethane	20.0	7.0	
587	29034300	Trichlorotrifluoroethanes	20.0	7.0	
588	29034400	Dichlorotetrafluoroethanes & chloropentafluoroethane	20.0	7.0	
589	29034510	Chlorotrifluoromethane	20.0	7.0	
590	29034520	Pentachlorofluoroethane	20.0	7.0	
591	29034530	Tetrachlorodifluoroethanes	20.0	7.0	
592	29034540	Heptachlorofluoropropanes	20.0	7.0	
593	29034550	Hexachlorodifluoropropanes	20.0	7.0	
594	29034560	Pentachlorotrifluoropropanes	20.0	7.0	
595	29034570	Tetrachlorotetrafluoropropanes	20.0	7.0	
596	29034580	Trichloropentafluoropropanes	20.0	7.0	
597	29034591	Dichlorohexafluoropropanes	20.0	7.0	
598	29034592	Chloroheptafluoropropanes	20.0	7.0	
599	29034599	Oth derivatines perhalogenated only with F & Cl, nes	20.0	7.0	
600	29034600	Bromo-chlorodifluormethn, -trifluormethn/dibromotetrafluoromethn	20.0	7.0	
601	29034700	Perhalogenated derivatives, nes	20.0	7.0	
602	29034910	Methne,ethane/propane halogenatd derivs with F & Cl, nes	20.0	7.0	
603	29034990	Acycle hydroobn halogentd derivs with >=2 diffnt halogens,nes	20.0	7.0	
604	29035100	1,2,3,4,5,6-Hexachlorocyclohexane	20.0	7.0	
605	29035900	Halogentd derivs of cyclanic/cylenic/cycloterpenic hydrocarbns nes	20.0	7.0	

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1	2	3	4	5	6
606	29036110	O-dichlorobenzene	17.5	7.0	
607	29036190	Chlorobenzene & p-dichlorobenzene	20.0	7.0	
608	29036200	Hexachlorobenzene & DDT	20.0	7.0	
609	29036910	P-chlorotoluene	17.5	7.0	
610	29036920	3,4-dichlorotrifluorotoluene	20.0	7.0	
611	29036990	Othr halogenated derivatives of aromatic hydrocarbons, nes	20.0	7.0	
612	29041000	Hydrocarbon derivatives with only sulpho groups, their salts, etc	20.0	7.0	
613	29042010	Nitrobenzene	15.0	6.0	
614	29042020	Nitrotoluene	17.5	7.0	
615	29042030	Dinitrotoluene	15.0	6.0	
616	29042040	Trinitrotoluene	30.0	7.0	
617	29042090	Hydrocarbon derivatives with only nitro/nitroso groups, nes	20.0	7.0	
618	29049010	Nitrochlorobene	17.5	7.0	
619	29049020	Dinitrochlorobene	15.0	7.0	
620	29049090	Sulphnatd,nitratd or nitrosatd derivs of hydrocarbons, nes	20.0	7.0	
621	29051100	Methanol (methyl alcohol)	20.0	7.0	
622	29051200	Propan-1-ol (propyl alcohol) & propan-2-ol (isopropyl alcohol)	17.5	7.0	
623	29051300	Butan-1-ol (n-butyl alcohol)	17.5	7.0	
624	29051400	Other butanols, nes	17.5	7.0	
625	29051500	Pentanol (amyl alcohol) & isomers thereof	20.0	7.0	
626	29051600	Octanol (octyl alcohol) & isomers thereof	17.5	7.0	
627	29051700	Dodecan-1-ol, hexadecan-1-ol & octadecan-1-ol	20.0	7.0	
628	29051900	Saturated monohydric alcohols, nes	20.0	7.0	
629	29052200	Acyclic terpene alcohols	20.0	7.0	
630	29052900	Unsaturated monohydric alcohols, nes	20.0	7.0	
631	29053100	Ethylene glycol (ethanediol)	20.0	7.0	*
632	29053200	Propylene glycol (propane-1,2-diol)	17.5	7.0	
633	29053910	2,5-dimethyl hexandiol	6.0	4.0	
634	29053990	Other diols, nes	20.0	7.0	
635	29054100	2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	20.0	7.0	
636	29054200	Pentaerythritol	20.0	7.0	
637	29054900	Other polyhydric alcohols, nes	20.0	7.0	
638	29055000	Halogenated... or nitrosated derivatives of acyclic alcohols	20.0	7.0	
639	29061100	Menthol	50.0	6.0	
640	29061200	Cyclohexanol, methylcyclohexanols & dimethylcyclohexanols	20.0	7.0	
641	29061310	Sterols	20.0	7.0	
642	29061320	Inositols	20.0	7.0	
643	29061400	Terpineols	20.0	7.0	
644	29061900	Cyclanic, cyclenic or cycloterpenic alcohols & derivatives, nes	20.0	7.0	
645	29062100	Benzyl alcohol	20.0	6.0	
646	29062900	Aromatic alcohols & their derivatives, nes	20.0	7.0	
647	29071110	Phenol	20.0	7.0	
648	29071190	Phenol salts	20.0	7.0	
649	29071210	Cresols	17.5	7.0	
650	29071290	Cresol salts	20.0	7.0	
651	29071310	Nonylphenol	17.5	7.0	
652	29071390	Octylphenol; octylphenol & nonylphenol isomers; salts thereof	20.0	7.0	
653	29071400	Xylenols & their salts	20.0	7.0	
654	29071510	2-Naphthols	20.0	7.0	
655	29071590	Other naphthols & their salts, nes	20.0	7.0	
656	29071910	o-Sec-butyl phenol,o-Isopropyl phenol	6.0	4.0	
657	29071990	Other monophenols, nes	20.0	7.0	
658	29072100	Resorcinol & its salts	20.0	7.0	
659	29072210	Hydroquinone	20.0	7.0	
660	29072290	Hydroquinone salts	20.0	7.0	

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1	2	3	4	5	6
661	29072300	4,4-Isopropylidenediphenol (bisphenol A, diphenylolpropane) & salts	20.0	7.0	
662	29072910	1,2-Dihydroxy-benzene	6.0	4.0	
663	29072990	Other polyphenols, nes	20.0	7.0	
664	29073000	Phenol-alcohols	20.0	7.0	
665	29081010	p-chlorophenol	6.0	4.0	
666	29081090	Phenol or phenol-alcohol derivs with halogen substituents, nes	20.0	7.0	
667	29082000	Phenol or phenol-alcohol derivatives containing sulpho groups	20.0	7.0	
668	29089010	p-nitrophenol & sodium p-nitrophenol	17.5	7.0	
669	29089090	Halogenated... or nitrosated derivs of phenols, etc, nes	20.0	7.0	
670	29091100	Diethyl ether	20.0	7.0	
671	29091900	Other acyclic ethers & their halogenated... derivatives, nes	20.0	7.0	
672	29092000	Cyclanic, cyclenic... ethers & their halogenated... derivatives	20.0	7.0	
673	29093000	Aromatic ethers & their halogenated... derivatives, nes	20.0	7.0	
674	29094100	2,2-Oxydiethanol (diethylene glycol, digol)	20.0	7.0	
675	29094200	Monomethyl ethers of ethylene glycol or of diethylene glycol	20.0	7.0	
676	29094300	Monobutyl ethers of ethylene glycol or of diethylene glycol	20.0	7.0	
677	29094400	Other monoalkylethers of ethylene glycol or diethylene glycol, nes	20.0	7.0	
678	29094910	m-phenoxylbenzylalcohol	6.0	4.0	
679	29094990	Other ether-alcohols & halogenated... derivatives, nes	20.0	7.0	
680	29095000	Ether-phenols, ether-alcohol-phenols & halogenated... derivs, nes	20.0	7.0	
681	29096000	Alcohol, ether & ketone peroxides & their... derivatives, nes	20.0	7.0	
682	29101000	Oxirane (ethylene oxide)	20.0	7.0	
683	29102000	Methyloxirane (propylene oxide)	20.0	7.0	
684	29103000	1-Chloro-2,3-epoxypropane (epichlorohydrin)	20.0	7.0	
685	29109000	Epoxides... with a three-membered ring & derivatives, nes	20.0	7.0	
686	29110000	Acetals & hemiacetals & their halogenated... derivatives	20.0	7.0	
687	29121100	Methanal (formaldehyde)	20.0	7.0	
688	29121200	Ethanal (acetaldehyde)	20.0	7.0	
689	29121300	Butanal (butyraldehyde, normal isomer)	20.0	7.0	
690	29121900	Other acyclic aldehydes, without oxygen function, nes	20.0	7.0	
691	29122100	Benzaldehyde	20.0	7.0	
692	29122900	Other cyclic aldehydes, without oxygen function, nes	20.0	7.0	
693	29123000	Aldehyde-alcohols	20.0	7.0	
694	29124100	Vanillin (4-hydroxy-3-methoxybenzaldehyde)	20.0	7.0	
695	29124200	Ethylvanillin (3-ethoxy-4-methoxybenzaldehyde)	20.0	7.0	
696	29124900	Aldehyde-ethers, phenols, aldehydes, with oxygen function, nes	20.0	7.0	
697	29125000	Cyclic polymers of aldehydes	20.0	7.0	
698	29126000	Paraformaldehyde	20.0	7.0	
699	29130000	Halogenated/sulphonated/nitrated/nitrosated derivatives of 29.12	20.0	7.0	
700	29141100	Acetone	15.0	7.0	
701	29141200	Butanone (methyl ethyl ketone)	17.5	6.0	
702	29141300	4-Methylpentan-2-one (methyl isobutyl ketone)	20.0	7.0	
703	29141900	Other acyclic ketones, without oxygen function, nes	20.0	7.0	
704	29142100	Camphor	30.0	7.0	
705	29142200	Cyclohexanone & methylcyclohexanones	20.0	7.0	
706	29142300	Ionones & methylionones	20.0	7.0	
707	29142900	Cyclanic/cyclenic/cycloterpenic ketones, no oxygen function, nes	20.0	7.0	
708	29143100	Phenylacetone	20.0	6.0	
709	29143910	Acetophenone	6.0	4.0	
710	29143990	Aromatic ketones without oxygen function, nes	20.0	7.0	
711	29144000	Ketone-alcohols & ketone-aldehydes	40.0	7.0	
712	29145000	Ketone-phenols & ketones with oxygen function	20.0	7.0	
713	29146100	Anthraquinone	20.0	7.0	
714	29146900	Quinones (excl. anthraquinone)	20.0	7.0	
715	29147000	Halogenated... or nitrosated derivatives of ketones & quinones	20.0	7.0	

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1	2	3	4	5	6
716	29151100	Formic acid	30.0	7.0	
717	29151200	Salts of formic acid	20.0	7.0	
718	29151300	Esters of formic acid	20.0	7.0	
719	29152110	Acetic acid, glacial	20.0	7.0	
720	29152190	Acetic acid, nes	20.0	7.0	
721	29152200	Sodium acetate	40.0	7.0	
722	29152300	Cobalt acetates	40.0	7.0	
723	29152400	Acetic anhydride	40.0	7.0	
724	29152900	Salts of acetic acid (excl. of sodium & cobalt)	40.0	7.0	
725	29153100	Ethyl acetate	20.0	7.0	
726	29153200	Vinyl acetate	20.0	7.0	
727	29153300	n-Butyl acetate	20.0	7.0	
728	29153400	Isobutyl acetate	20.0	7.0	
729	29153500	2-Ethoxyethyl acetate	20.0	7.0	
730	29153900	Other esters of acetic acids, nes	20.0	7.0	
731	29154000	Mono-, di- or trichloroacetic acids, their salts & esters	20.0	7.0	
732	29155010	Propionic acid	17.5	6.0	
733	29155090	Salts & esters of propionic acid	20.0	7.0	
734	29156000	Butyric acids, valeric acids, their salts & esters	20.0	7.0	
735	29157010	Stearic acid	40.0	7.0	
736	29157090	Palmitic acid& salts, esters; stearic acid salts & esters	20.0	7.0	
737	29159000	Saturated acyclic monocarboxylic acids & their... derivatives, nes	20.0	7.0	
738	29161100	Acrylic acid & its salts	20.0	8.4	
739	29161200	Esters of acrylic acid	20.0	8.4	
740	29161300	Methacrylic acid & its salts	60.0	8.4	
741	29161400	Esters of methacrylic acid	60.0	8.4	
742	29161500	Oleic, linoleic or linolenic acids, their salts & esters	20.0	8.4	
743	29161900	Unsaturated acyclic monocarboxylic acids & their derivatives, nes	20.0	8.4	
744	29162010	Dibromo chrysanthemic acid, DV-chrysanthemic acid monomethyl ester	5.0	4.0	
745	29162090	Cyclanic...cycloterpenic monocarboxylic acids, derivs, nes	20.0	8.4	
746	29163100	Benzoic acid, its salts & esters	20.0	8.4	
747	29163200	Benzoyl peroxide & benzoyl chloride	20.0	8.4	
748	29163400	Phenylacetic acid and its salts	20.0	8.0	
749	29163500	Esters of phenylacetic acid	20.0	8.4	
750	29163910	M-methylenzoic acid	17.5	8.0	
751	29163920	Brufen (ibuprofen)	20.0	8.4	
752	29163990	Aromatic monocarboxylic acids, etc, their... derivatives, nes	20.0	8.4	
753	29171110	Oxalic acid	30.0	8.0	
754	29171120	Cobalt oxalate	20.0	9.0	
755	29171190	Oxalic acid salts & esters	20.0	8.4	
756	29171200	Adipic acid, its salts & esters	20.0	8.4	
757	29171310	Sebacic acid, their salts & esters	20.0	8.4	
758	29171390	Azelaic acid, their salts & esters	20.0	8.4	
759	29171400	Maleic anhydride	20.0	8.4	
760	29171900	Acyclic polycarboxylic acids, etc, their... derivatives, nes	20.0	8.4	
761	29172010	Tetrahydro benzoic anhydride	6.0	4.0	
762	29172090	Cyclanic... cycloterpenic polycarboxylic acids,derivs, nes	20.0	8.4	
763	29173100	Dibutyl orthophthalates	20.0	8.4	
764	29173200	Diocetyl orthophthalates	20.0	8.4	
765	29173300	Dinonyl or didecyl orthophthalates	20.0	8.4	
766	29173400	Other esters of orthophthalic acid, nes	20.0	8.4	
767	29173500	Phthalic anhydride	20.0	9.0	
768	29173610	Terephthalic acid	20.0	12.0	
769	29173690	Terephthalic acid salts	20.0	8.4	
770	29173700	Dimethyl terephthalate	20.0	8.4	

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1	2	3	4	5	6
771	29173900	Aromatic polycarboxylic acids, etc, their... derivatives, nes	20.0	8.4	
772	29181100	Lactic acid, its salts & esters	20.0	8.4	
773	29181200	Tartaric acid	25.0	8.4	
774	29181300	Salts & esters of tartaric acid	20.0	8.4	
775	29181400	Citric acid	25.0	8.4	
776	29181500	Salts & esters of citric acid	20.0	8.4	
777	29181600	Gluconic acid, its salts & esters	20.0	8.4	
778	29181700	Phenylglycolic acid (mandelic acid), its salts & esters	20.0	8.4	
779	29181900	Carboxylic acids with alcohol function, derivatives, nes	20.0	8.4	
780	29182110	Salicylic acid and sodium salicylate	12.5	7.0	
781	29182190	Salicylic acid salts	20.0	8.4	
782	29182210	O-Acetylsalicylic acid	15.0	6.0	
783	29182290	O-Acetylsalicylic acid salts & esters	20.0	8.4	
784	29182300	Other esters of salicylic acid & their salts	20.0	8.4	
785	29182900	Carboxylic acids with phenol function, no oxygen function... nes	20.0	8.4	
786	29183000	Carboxylic acids with aldehyde, ketone without oxygen function, etc	20.0	8.4	
787	29189000	Carboxylic acids with oxygen function, etc, their derivatives, nes	20.0	8.4	
788	29190000	Phosphoric esters, etc; their derivatives	20.0	8.4	
789	29201000	Triphosphoric esters, their salts & derivatives	20.0	8.4	
790	29209000	Esters of other inorganic acids, salts & derivatives, nes	20.0	8.4	
791	29211100	Methylamine, di- or trimethylamine & their salts	20.0	8.4	
792	29211200	Diethylamine & its salts	20.0	8.4	
793	29211910	Di-n-propylamines	6.0	4.0	
794	29211920	Isopropylamine	20.0	8.4	
795	29211990	Acylic monoamines & their derivatives, nes; salts thereof	20.0	8.4	
796	29212110	Ethylenediamine	17.5	8.0	
797	29212190	Ethylenediamine salts	20.0	8.4	
798	29212210	Nylon-66 salt	15.0	9.0	
799	29212290	Hexamethylenediamine & its salts, nes	20.0	8.4	
800	29212900	Acylic polyamines & their derivatives, nes; salts thereof	20.0	8.4	
801	29213000	Cyclanic...or cycloterpenic mono- or polyamines, etc; salts thereof	20.0	8.4	
802	29214110	Aniline	15.0	8.0	
803	29214190	Aniline salts	20.0	8.4	
804	29214200	Aniline derivatives & their salts	20.0	8.4	
805	29214300	Toluidines & derivatives; salts thereof	20.0	8.4	
806	29214400	Diphenylamine & its derivatives; salts thereof	20.0	8.4	
807	29214500	1-Naphthylamine, 2-naphthylamine & their derivatives; salts thereof	20.0	8.4	
808	29214910	p-Isopropyl-aniline	6.0	4.0	
809	29214920	Dimethylaniline	12.5	7.0	
810	29214930	2, 6-methyl ethyl aniline	6.0	4.0	
811	29214940	2, 6-Diethylaniline	12.5	7.0	
812	29214990	Aromatic monoamines & their derivatives, nes; salts thereof	20.0	8.4	
813	29215110	o-Phenylenediamine	6.0	4.0	
814	29215190	m-, p-Phenylenediamine, diaminotoluenes, etc; salts thereof	20.0	8.4	
815	29215900	Aromatic polyamines & their derivatives, nes; salts thereof	20.0	8.4	
816	29221100	Monoethanolamine & its salts	20.0	8.4	
817	29221200	Diethanolamine & its salts	20.0	8.4	
818	29221300	Triethanolamine & its salts	20.0	8.4	
819	29221910	Ethlaminoethy butanoe	20.0	8.4	
820	29221990	Amino-alcohols, ethers & esters with 1 oxygen functn; salts, nes	20.0	8.4	
821	29222100	Aminohydroxynaphthalenesulphonic acids & their salts	20.0	8.4	
822	29222200	Anisidines, dianisidines, phenetidines, & their salts	20.0	8.4	
823	29222900	Amino-naphthols & -phenols, etc... one oxygen function; salts, nes	20.0	8.4	
824	29223000	Amino-aldehydes, ketones quinones, 1 oxygen function; salts thereof	20.0	8.4	
825	29224110	Lysine	15.0	5.0	

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1	2	3	4	5	6
826	29224190	Lysine esters & salts	20.0	6.0	
827	29224210	Glutamic acid	70.0	11.0	
828	29224220	Sodium glutamate	100.0	11.0	
829	29224290	Other glutamic acid & its salts, nes	20.0	8.4	
830	29224310	Anthranilic acid	15.0	8.0	
831	29224390	Salts of anthranilic acid	20.0	8.4	
832	29224910	Amino-acids	15.0	8.0	
833	29224991	Procaine	15.0	6.0	
834	29224999	Amino-acids esters, 1 oxygen function; salts thereof, nes	20.0	8.4	
835	29225000	Amino-alcohol acid-phenols; amino-compounds with oxygen functn, nes	20.0	8.4	
836	29231000	Choline & its salts	20.0	8.4	
837	29232000	Leciithins & other phosphoaminolipids	20.0	8.4	
838	29239000	Quaternary ammonium salts & hydroxides, nes	20.0	8.4	
839	29241000	Acyelic amides & derivatives; salts thereof	20.0	8.4	
840	29242100	Ureines & their derivatives; salts thereof	20.0	8.4	
841	29242200	2-Acetamidobenzoic acid	20.0	8.4	
842	29242910	Phenacetin	15.0	6.0	
843	29242920	P-Acetaminophenol	20.0	6.0	
844	29242990	Cyclic amides & derivatives; salts thereof, nes	20.0	8.4	
845	29251100	Saccharin & its salts	70.0	9.0	
846	29251900	Imides & their derivatives; salts thereof (excl. saccharin)	20.0	8.4	
847	29252000	Imines & their derivatives; salts thereof	20.0	8.4	
848	29261000	Acrylonitrile	20.0	9.0	
849	29262000	1-Cyanoguanidine (dicyanidamide)	20.0	7.0	
850	29269010	p-chlorobenzyl cyanide	5.0	4.0	
851	29269020	m-Phthalonitrile	20.0	8.0	
852	29269090	Nitrile-function compounds, nes	20.0	8.4	
853	29270000	Diazo-, azo- or azoxy-compounds	20.0	8.4	
854	29280000	Organic derivatives of hydrazine or of hydroxyamine	15.0	8.0	
855	29291000	Isocyanates	20.0	8.4	
856	29299010	Sodium cyclamate	70.0	20.0	
857	29299090	Compounds with other nitrogen function, nes	20.0	8.4	
858	29301000	Dithiocarbonates (xanthates)	20.0	8.4	
859	29302000	Thiocarbamates & dithiocarbamates	20.0	8.4	
860	29303000	Thiuram mono-, di- or tetrasulphides	20.0	8.4	
861	29304000	Methionine	20.0	8.4	
862	29309010	Cystine	20.0	8.4	
863	29309090	Other organo-sulphur compounds, nes	20.0	8.4	
864	29310000	Other organo-inorganic compounds	20.0	8.4	
865	29321100	Tetrahydrofuran	15.0	6.0	
866	29321200	2-Furaldehyde (furfuraldehyde)	15.0	6.0	
867	29321300	Furfuryl alcohol & tetrahydrofurfuryl alcohol	15.0	6.0	
868	29321900	Compounds containing an unfused furan ring in the structure, nes	15.0	8.0	
869	29322100	Coumarin, methylcoumarins & ethylcoumarins	15.0	8.0	
870	29322900	Lactones, nes	15.0	8.0	
871	29329100	Isosafrole	15.0	8.0	
872	29329200	1-(1,2-Benzodioxol-5-yl)-propane -2-one	15.0	8.0	
873	29329300	Piperonal	15.0	8.0	
874	29329400	Safrole	15.0	8.0	
875	29329910	Furan phenol	5.0	4.0	
876	29329990	Othr heterocyclic compounds with oxygen hetero-atom only, nes	15.0	8.0	
877	29331100	Phenazone (antipyrin) & its derivatives	15.0	8.0	
878	29331920	Analgin	15.0	6.0	
879	29331990	Compounds containing an unfused pyrazole ring in the structure, nes	15.0	8.0	
880	29332100	Hydantoin & its derivatives	20.0	8.4	

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881	29332900	Compounds containing an unfused imidazole ring in the structure, nes	15.0	8.0	
882	29333100	Pyridine & its salts	15.0	6.0	
883	29333210	Piperidine	6.0	4.0	
884	29333220	Salts of piperidine	15.0	8.0	
885	29333900	Compounds with an unfused pyridine ring in the structure, nes	15.0	8.0	
886	29334010	Ciprofloxacin	15.0	9.0	
887	29334090	Compounds with quinoline/isoquinoline ring-system, nes	15.0	8.0	
888	29335100	Malonylurea (barbituric acid) & its derivatives; salts thereof	20.0	8.4	
889	29335900	Compounds with pyrimidine or piperazine ring, nes	15.0	8.0	
890	29336100	Melamine	15.0	8.0	
891	29336910	Cyanuric chloride	12.5	6.0	
892	29336990	Compounds with unfused triazine ring in the structure, nes	15.0	8.0	
893	29337100	6-Hexanelactam (epsilon-caprolactam)	25.0	17.0	
894	29337900	Lactams (excl. epsilon-caprolactam)	15.0	9.0	
895	29339000	Heterocyclic compounds with nitrogen hetero-atom(s) only, nes	15.0	8.0	
896	29341000	Compounds containing an unfused thiazole ring in the structure	15.0	8.0	
897	29342000	Compounds containing a benzothiazole ring-system, not further fused	15.0	8.0	
898	29343000	Compounds containing a phenothiazine ring-system, not further fused	15.0	8.0	
899	29349010	Sultones & sultams	20.0	8.4	
900	29349020	Furazolidone	15.0	6.0	
901	29349030	Nucleic acids & their salts	25.0	8.4	
902	29349090	Other heterocyclic compounds, nes	15.0	8.0	
903	29350010	Sulfadiazine	25.0	8.4	
904	29350020	Sulfadimidine	25.0	8.4	
905	29350090	Other sulphonamides, nes	25.0	8.4	
906	29361000	Provitamins, unmixed	15.0	8.0	
907	29362100	Vitamins A & their derivatives, unmixed	15.0	8.0	
908	29362200	Vitamin B1 & its derivatives, unmixed	15.0	8.0	
909	29362300	Vitamin B2 & its derivatives, unmixed	15.0	8.0	
910	29362400	D- or DL- Pantothenic acid (Vitamin B3 or B5) & their derivatives	15.0	8.0	
911	29362500	Vitamin B6 & its derivatives, unmixed	15.0	8.0	
912	29362600	Vitamin B12 & its derivatives, unmixed	15.0	8.0	
913	29362700	Vitamin C & its derivatives, unmixed	15.0	8.0	
914	29362800	Vitamin E & its derivatives, unmixed	15.0	8.0	
915	29362900	Other vitamins & their derivatives, unmixed, nes	15.0	8.0	
916	29369000	Other vitamins (incl. natural concentrates), nes	15.0	8.0	
917	29371010	Pituitary (anterior) or similar hormones	15.0	8.0	
918	29371090	Derivatives of pituitary (anterior) or similar hormones	20.0	8.0	
919	29372100	Cortisone, hydrocortisone... & predisolone (dehydrohydrocortisone)	15.0	8.0	
920	29372210	Dexamethasone	20.0	8.0	
921	29372290	Halogenated derivatives of adrenal cortical hormones, nes	20.0	8.0	
922	29372910	Adrenal cortical hormones, nes	15.0	8.0	
923	29372990	Derivatives of adrenal cortical hormones, nes	20.0	8.0	
924	29379100	Insulin & its salts	12.0	8.0	
925	29379200	Oestrogens & progestogens	20.0	8.0	
926	29379900	Other hormones & derivatives, nes; other steroids used as hormones	20.0	8.0	
927	29381000	Rutoside (rutin) & its derivatives	15.0	8.0	
928	29389000	Glycosides & their salts, ethers, esters & other derivatives, nes	15.0	8.0	
929	29391000	Alkaloids of opium & their derivatives; salts thereof	40.0	8.0	
930	29392100	Quinine & its salts	20.0	8.0	
931	29392900	Other alkaloids of cinchona & their derivatives; salts thereof, nes	15.0	8.0	
932	29393000	Caffeine & its salts	15.0	8.0	
933	29394100	Ephedrine & its salts	15.0	8.0	
934	29394200	Pseudoephedrine (INN) & its salts	15.0	8.0	
935	29394900	Other ephedrines & their salts	15.0	8.0	

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936	29395000	Theophylline & aminophylline & derivatives & salts C1006	15.0	8.0	
937	29396100	Ergometrine (INN) & its salts	15.0	8.0	
938	29396200	Ergotamine (INN) & its salts	15.0	8.0	
939	29396300	Lysergic acid & its salts	15.0	8.0	
940	29396900	Other alkaloids of rye ergot & thr derivatives,salts, nes	15.0	8.0	
941	29397000	Nicotine & its salts	15.0	8.0	
942	29399010	Strychnine & its salts	12.0	8.0	
943	29399020	Cocaine & its salts	12.0	8.0	
944	29399090	Other veg alkaloids & their derivatives, nes	15.0	8.0	
945	29400000	Sugars, pure (excl. glucose, etc); sugar ethers & salts, etc	20.0	6.0	
946	29411010	Ampicillin & its salts	15.0	12.0	
947	29411090	Penicillins & derivs with a peniciln acid structure; salts; nes	15.0	8.0	
948	29412000	Streptomycins & their derivatives; salts thereof	15.0	8.0	
949	29413000	Tetracyclines & their derivatives; salts thereof	15.0	8.0	
950	29414000	Chloramphenicol & its derivatives; salts thereof	15.0	8.0	
951	29415000	Erythromycin & its derivatives; salts thereof	15.0	9.0	
952	29419010	Gentamicin & its derivatives; salts thereof	15.0	8.0	
953	29419020	Kanamycin & its derivatives; salts thereof	15.0	8.0	
954	29419030	Rifampicin & its derivatives; salts thereof	15.0	8.0	
955	29419040	Lincomycin & its derivatives; salts thereof	15.0	12.0	
956	29419050	Cefazolin & its derivatives; salts thereof	15.0	12.0	
957	29419060	Midecamycin & its derivatives; salts thereof	15.0	9.0	
958	29419070	Acetyl spiramycin & its derivatives; salts thereof	15.0	8.0	
959	29419090	Other antibiotics, nes	15.0	12.0	
960	29420000	Other organic compounds, nes	20.0	8.4	
961	30011000	Glands & other organs, dried	20.0	7.0	
962	30012000	Extracts of glands or other organs or of their secretions	20.0	7.0	
963	30019010	Heparin & its salts	20.0	7.0	
964	30019090	Substances of human or animal origin, for therapeutic uses,nes	20.0	7.0	
965	30021000	Antisera & other blood fractions	15.0	7.0	
966	30022000	Vaccines for human medicine	15.0	6.0	
967	30023000	Vaccines for veterinary medicine	15.0	7.0	
968	30029000	Human & animal blood; microbial cultures; toxins, etc, nes	15.0	7.0	
969	30031000	Medicaments of penicillins... or streptomycins..., not f retail sale	20.0	12.0	
970	30032000	Medicaments of other antibiotics, not for retail sale	20.0	12.0	
971	30033100	Medicaments of insulin, not for retail sale	20.0	8.0	
972	30033900	Medicaments of other hormones, not for retail sale, nes	20.0	10.0	
973	30034010	Medicaments of quinine or its salts, not for retail sale	25.0	8.0	
974	30034090	Medicaments of alkaloids or their derivs, not for retail sale, nes	20.0	8.0	
975	30039010	Medicaments of sulphanilamide, not for retail sale	30.0	10.0	
976	30039090	Other medicaments with >2 constituents, not for retail sale, nes	20.0	8.0	
977	30041000	Medicaments of penicillins... or streptomycins..., for retail sale	20.0	12.0	
978	30042000	Medicaments of other antibiotics, for retail sale	20.0	12.0	
979	30043100	Medicaments of insulin, for retail sale	20.0	8.0	
980	30043200	Medicaments of adrenal cortical hormones, for retail sale	20.0	8.0	
981	30043900	Medicaments of other hormones, for retail sale, nes	20.0	8.0	
982	30044010	Medicaments of quinine or its salts, for retail sale	25.0	8.0	
983	30044090	Medicaments of alkaloids or their derivs, for retail sale, nes	20.0	8.0	
984	30045000	Medicaments of vitamins or other prod.s of 29.36 for retail sale	30.0	10.0	
985	30049010	Medicaments of sulphanilamide, fo. retail sale, nes	30.0	10.0	
986	30049051	Chinese medicated liquors or wines, for retail sale	20.0	6.0	
987	30049052	Pien Tzu Huang, for retail sale	20.0	6.0	
988	30049053	Bai Yao, for retail sale	20.0	6.0	
989	30049054	Essential balm, for retail sale	20.0	6.0	
990	30049055	Royal jelly put up as medicaments, for retail sale	60.0	6.0	

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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
991	30049059	Other medicaments of Chinese type for retail sale, nes	20.0	6.0	
992	30049090	Medicaments of products for therapic uses,for retail sale, nes	20.0	8.0	
993	30051010	Adhesive plasters	50.0	6.0	
994	30051090	Articles with adhesive layer for medical use, retail sail, nes	25.0	6.0	
995	30059010	Absorbent cotton, bandage, gauzes for retail sale	50.0	6.0	
996	30059090	Wadding, etc. for medical use, for retail sale, nes	25.0	6.0	
997	30061000	Materials for surgical sutures; laminaria; absorbable haemostatics	20.0	6.0	
998	30062000	Blood-grouping reagents	15.0	7.0	
999	30063000	Opacifying prep.s for X-ray examinations; diagnostic reagents...	20.0	8.0	
1000	30064000	Dental cements & other dental fillings; bone reconstruction cements	20.0	6.0	
1001	30065000	First-aid boxes & kits	20.0	6.0	
1002	30066000	Chemical contraceptive prep.s based on hormones or spermicides	0.0	0.0	
1003	31010011	Guano, unchemicalized	6.0	3.0	
1004	31010019	Other animal or vegetable fertilizers, unchemicalized	20.0	8.0	
1005	31010090	Animal or vegetable fertilizers, chemicalized	6.0	4.0	
1006	31021000	Urea	5.0	5.0	
1007	31022100	Ammonium sulphate	6.0	4.0	
1008	31022900	Double salts & mixtures of ammonium sulphate & ammonium nitrate	6.0	4.0	
1009	31023000	Ammonium nitrate	6.0	4.0	
1010	31024000	Mixtures of ammonium nitrate with inorg non-fertilizing substances	6.0	4.0	
1011	31025000	Sodium nitrate	6.0	4.0	
1012	31026000	Double salts & mixtures of calcium nitrate & ammonium nitrate	6.0	4.0	
1013	31027000	Calcium cyanamide	6.0	4.0	
1014	31028000	Mixturs of urea & ammonium nitrate in aqueous or ammoniac solution	6.0	4.0	
1015	31029000	Mineral or chemical fertilizers, nitrogenous , nes	6.0	4.0	
1016	31031000	Superphosphates	5.0	4.0	
1017	31032000	Basic slag	5.0	4.0	
1018	31039000	Mineral or chemical fertilizers, phosphatic, nes	5.0	4.0	
1019	31041000	Carnallite, sylvite & other Crude natural potassium salts	5.0	4.0	
1020	31042000	Potassium chloride	5.0	4.0	
1021	31043000	Potassium sulphate	5.0	4.0	
1022	31049000	Mineral or chemical fertilizers, potassic, nes	5.0	4.0	
1023	31051000	Fertilizers... in packages of a gross weight<10kg	6.0	4.0	
1024	31052000	Mineral/chemical fertilizers with nitrogen, phosphorus & potassium	5.0	4.0	
1025	31053000	Diammonium hydrogenorthophosphate (diammonium phosphate)	5.0	4.0	
1026	31054000	Ammonium dihydrogenorthophosphate (monoammonium phosphate)	5.0	4.0	
1027	31055100	Mineral or chemical fertilizers containing nitrates & phosphates	5.0	4.0	
1028	31055900	Mineral or chemical fertilizers with nitrogen & phosphorus, nes	5.0	4.0	
1029	31056000	Mineral or chemical fertilizers with phosphorus & potassium, nes	5.0	4.0	
1030	31059000	Other fertilizers, nes	6.0	4.0	
1031	32011000	Quebracho extract	25.0	8.0	
1032	32012000	Wattle extract	25.0	8.0	
1033	32019010	Other tanning extracts of vegetable origin, nes	30.0	8.0	
1034	32019090	Tannins and their derivatives of vegetable origin, nes	25.0	8.0	
1035	32021000	Synthetic organic tanning substances	25.0	8.4	
1036	32029000	Inorganic tanning substances; tanning prep.s..., nes	25.0	8.4	
1037	32030011	Natural indigo & preparations thereof	60.0	8.4	
1038	32030019	Other colouring matter of vegetable origin, & preps, nes	35.0	8.4	
1039	32030020	Colouring matter of animal origin, & prep.s	40.0	8.4	
1040	32041100	Disperse dyes & prep.s based thereon	25.0	8.4	
1041	32041200	Acid dyes & prep.s; mordant dyes & prep.s	25.0	8.4	
1042	32041300	Basic dyes & prep.s based thereon	25.0	8.4	
1043	32041400	Direct dyes & prep.s based thereon	25.0	8.4	
1044	32041510	Synthetic indigo (reduction indigo)	25.0	8.4	
1045	32041590	Other vat dyes & preps based thereon	25.0	8.4	

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1	2	3	4	5	6
1046	32041600	Reactive dyes & prep.s based thereon	25.0	8.4	
1047	32041700	Pigments & prep.s based thereon	25.0	8.4	
1048	32041911	Sulphur black & prep.s based thereon	25.0	8.4	
1049	32041919	Other sulphur dyes & prep.s based thereon	25.0	8.4	
1050	32041990	Othr synthetic organic colouring matters & preps, nes	25.0	8.4	
1051	32042000	Synthetic organic prod.s used as fluorescent brightening agents	30.0	8.4	
1052	32049010	Biological stains and dye indicators	15.0	8.4	
1053	32049090	Synthetic organic prod.s used as luminophores, nes	30.0	8.4	
1054	32050000	Colour lakes; prep.s based on colour lakes as specified in Note 3	25.0	8.4	
1055	32061110	Titanium white	20.0	11.0	
1056	32061190	Other pigments & preparations, >80% of titanium dioxide	20.0	10.0	
1057	32061900	Pigments & prep.s based on titanium dioxide, nes	20.0	11.0	
1058	32062000	Pigments & prep.s based on chromium compounds	25.0	8.0	
1059	32063000	Pigments & prep.s based on cadmium compounds	25.0	8.0	
1060	32064100	Ultramarine & prep.s based thereon	25.0	8.0	
1061	32064210	Lithopone	20.0	8.0	
1062	32064290	Other pigments & prep.s based on zinc sulphide	20.0	8.0	
1063	32064300	Pigments & prep.s based on hexacyanoferrates	25.0	8.0	
1064	32064900	Other colouring matter, prep.s as specified in Note 3, nes	25.0	8.0	
1065	32065000	Inorganic prod.s of a kind used as luminophores	25.0	8.0	
1066	32071000	Prepared pigments, opacifiers & colours... for ceramics, etc	30.0	7.0	
1067	32072000	Vitrifiable enamels & glazes, englobes & similar prep.s	30.0	7.0	
1068	32073000	Liquid lustres & similar prep.s	30.0	7.0	
1069	32074000	Glass frit & other glass in the form of powder, granules or flakes	30.0	7.0	
1070	32081000	Paints/varnishes based on polyesters, in a non-aqueous medium	40.0	14.0	
1071	32082000	Paints/varnishes based on acrylic/vinyl polymers, in non-aqueous medium	40.0	14.0	
1072	32089000	Paints & varnishes, in a non-aqueous medium, nes	40.0	14.0	
1073	32091000	Paints/varnishes based on acrylic/vinyl polymers, in aqueous medium	40.0	14.0	
1074	32099000	Paints & varnishes, in an aqueous medium, nes	40.0	14.0	
1075	32100000	Other paints and varnishes; prepd pigments for leather finishg	40.0	11.0	
1076	32110000	Prepared driers	40.0	11.0	
1077	32121000	Stamping foils	60.0	15.0	
1078	32129000	Pigments in non-aqueous media, nes, for retail sale	40.0	11.0	
1079	32131000	Colours in sets	50.0	11.0	
1080	32139000	Artists', students' or signboard painters' colours in packings, nes	50.0	11.0	
1081	32141000	Mastics & painters fillings	50.0	9.0	
1082	32149000	Glaziers putty, etc, non-refractory surfacing prep.s	50.0	9.0	
1083	32151100	Black printing ink, whether or not concentrated or solid	35.0	11.0	
1084	32151900	Printing ink, whether or not concentrated or solid (excl. black)	35.0	11.0	
1085	32159010	Writing or drawing ink	50.0	11.0	
1086	32159090	Other inks, nes	50.0	11.0	
1087	33021090	Mixtures of odoriferous substances for food or drink industries, nes	100.0	32.0	
1088	33029000	Mixtures of odoriferous substances as raw materials in industry, nes	100.0	32.0	
1089	33030000	Perfumes & toilet waters	120.0	30.0	
1090	33041000	Lip make-up prep.s	120.0	30.0	
1091	33042000	Eye make-up prep.s	120.0	30.0	
1092	33043000	Manicure or pedicure prep.s	120.0	30.0	
1093	33049100	Powders, whether or not compressed, for cosmetic/toilet use	120.0	30.0	
1094	33049900	Beauty, make-up, skin-care (incl. suntan), nes	120.0	30.0	
1095	33051000	Shampoos	120.0	22.0	
1096	33052000	Preparations for permanent waving or straightening	120.0	22.0	
1097	33053000	Hair lacquers	120.0	22.0	
1098	33059000	Preparations for use on the hair, nes	120.0	22.0	
1099	33061010	Toothpastes	120.0	15.0	
1100	33061090	Dentifrices other than toothpaste	120.0	11.0	